

DECISION OF THE SINGLE RESOLUTION BOARD

Date	15 September 2021
Title	Data formats, representations and related additional assurance requirements for institutions reporting information required for the purpose of the calculation of the 2022 ex-ante contributions to the Single Resolution Fund
Reference	SRB/ES/2021/57
	Only the English text is authentic

THE SINGLE RESOLUTION BOARD,

- (1) Having regard to the Treaty on the Functioning of the European Union,
- (2) Having regard to Regulation (EU) No 806/2014 of the European Parliament and of the Council of 15 July 2014 establishing uniform rules and a uniform procedure for the resolution of credit institutions and certain investment firms in the framework of a Single Resolution Mechanism and a Single Resolution Fund and amending Regulation (EU) No 1093/2010¹ (hereinafter “Regulation (EU) No 806/2014”),
- (3) Having regard to Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 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 Council² (hereinafter “Directive 2014/59/EU”),
- (4) Having regard to Council Implementing Regulation (EU) 2015/81 of 19 December 2014 specifying uniform conditions of application of Regulation (EU) No 806/2014 of the European Parliament and of the Council with regard to the ex-ante contributions to the Single Resolution Fund³ (hereinafter “Council Implementing Regulation (EU) 2015/81”) and, in particular, Article 6 thereof, and
- (5) Having regard to Commission Delegated Regulation (EU) 2015/63 of 21 October 2014 supplementing Directive 2014/59/EU of the European Parliament and of the Council with regard to ex-ante contributions to resolution financing arrangements (hereinafter “Commission Delegated Regulation (EU) 2015/63”) and, in particular, Article 14(6) thereof,

Whereas

- (6) According to Article 70(1) of Regulation (EU) No 806/2014, the individual contribution of each institution shall be raised at least annually and shall be calculated pro-rata to the amount of its liabilities (excluding own funds) less covered deposits, with respect to the aggregate liabilities (excluding own funds) less covered deposits, of all of the institutions authorised in the territories of all of the participating Member States.
- (7) According to Article 6 of Council Implementing Regulation (EU) 2015/81, the Board (“SRB”) shall set out the data formats and representations to be used by the institutions to report the information required for

¹ OJ L 225, 30.7.2014, p. 1.

² OJ L 173, 12.06.2014, p. 190.

³ OJ L 15, 22.01.2015, p.1.

⁴ OJ L 11, 17.1.2015, p. 44.

the purpose of calculating the annual contributions in order to enhance the comparability of the reported information and the effectiveness of processing the information received.

- (8) According to Article 14(1) of Commission Delegated Regulation (EU) 2015/63, institutions shall provide the resolution authority with the latest approved annual financial statements available before the 31st of December of the year preceding the contribution period⁵.
- (9) According to Article 14(2) of Commission Delegated Regulation (EU) 2015/63, the institutions shall provide the resolution authority at least with the information referred to in Annex II to Commission Delegated Regulation (EU) 2015/63 at individual entity level.
- (10) According to Article 14(5) of Commission Delegated Regulation (EU) 2015/63, where the information or data submitted to the resolution authorities is subject to updates or corrections, such updates or correction shall be submitted to the resolution authorities without undue delay.
- (11) According to Article 14(6) of Commission Delegated Regulation (EU) 2015/63, the institutions shall submit the information referred to in Annex II to Commission Delegated Regulation (EU) 2015/63 in the data formats and representations specified by the resolution authority.
- (12) According to Article 17(3) of Commission Delegated Regulation (EU) 2015/63 where the information submitted by the institutions to the resolution authority is subject to restatements or revisions, the resolution authority shall adjust the annual contribution in accordance with the updated information upon the calculation of the annual contribution of that institution for the following contribution period.
- (13) According to Article 34 of Regulation (EU) No 806/2014, the Board may, through the national resolution authorities or directly, after informing them, making full use of all of the information available to the European Central Bank (“ECB”) or to the national competent authorities (“NCAs”), require provision of all of the information necessary to perform the tasks conferred on it by this Regulation.
- (14) According to Article 35 of Regulation (EU) No 806/2014 of the European Parliament and of the Council, the Board may, through the national resolution authorities or directly, after informing them, conduct all necessary investigations of any legal or natural person referred to in Article 34(1) established or located in a participating Member State. To that end, the Board may obtain written or oral explanations from any legal or natural person referred to in Article 34(1) or their representatives or staff.
- (15) According to Recital (12) of the Council Implementing Regulation (EU) 2015/81, the data formats and representations defined by the Board may also include the requirement that all the data to be reported by institutions, in particular those referred to in Article 7(2) of Regulation (EU) No 806/2014, are confirmed by an auditor or, where relevant, by the competent authority.

Legal and economic assessment

- (16) For the 2022 contribution period, the SRB defines, while taking into account the comments and suggestions received from institutions and national resolution authorities during the preceding cycle, the data formats and representations to be used by institutions to report the data required for the calculation of ex-ante contributions.
- (17) In accordance with Article 4 of Commission Delegated Regulation (EU) 2015/63, the calculation of the ex-ante contributions is based on data provided by the institutions pursuant to Article 14 of that Delegated Regulation. This Article requires that institutions provide at least to the SRB the data points set out in Annex II to the Commission Delegated Regulation (EU) 2015/63. In addition, given that this Annex II does not contain the data required for the calculation of the Risk Pillar IV (“Additional risk indicators determined by the resolution authority”) since these indicators are to be determined by the resolution authority, the

⁵ As stipulated in Recital 8 of Council Implementing Regulation (EU) 2015/81, in accordance with Article 5(1) of Regulation (EU) No 806/2014, the SRB is considered, for the application of that Regulation and of Directive 2014/59/EU, to be the relevant national resolution authority, where it performs tasks and exercises powers which are to be performed or exercised by the national resolution authorities pursuant to those legal acts. Therefore, the SRB should also be considered to be the resolution authority for the purpose of the application of Commission Delegated Regulation (EU) 2015/63. The provisions set out in that Delegated Regulation apply to the SRB when performing the tasks and exercising powers set out in this Regulation.

SRB has to determine the applicable sub-indicators. Therefore, it is appropriate that the SRB defines the data formats and representations to be used by institutions to report the data required for the calculation of ex-ante contributions.

- (18) Furthermore, given the nature and complexity of (some) data points to be reported, the SRB deems it appropriate to provide institutions with guidance on the data points and an overview of the validation rules applied when verifying the data submitted. Therefore, relevant sections have been included in the data formats and representations document.
- (19) The SRB monitors the availability and reliability of the data required for the implementation of each of the risk indicators identified in Article 6 of the Commission Delegated Regulation (EU) 2015/63. As a rule, these risk indicators must be applied on the basis of accurate and harmonized data that permits the precise calculation of the relative risk position of each institution. This requires that the underlying data points used for application of each of the risk indicators be available in harmonized and up-to-date format.
- (20) For the 2022 contribution period, the SRB examined the possibility to include in the calculation methodology all risk (sub-)indicators referred to Article 6 of Commission Delegated Regulation (EU) 2015/63, including the ones not yet included in the previous cycles:
- a. Own funds and eligible liabilities held by the institution in excess of 'Minimum Requirement for own funds and Eligible Liabilities' ("MREL") (Pillar I);
 - b. Net Stable Funding Ratio ("NSFR") (Pillar II);
 - c. Complexity and resolvability (Pillar IV).
- (21) Since the MREL is not yet determined for all institutions in the participating Member States in 2020, which is the reference year for the 2022 contribution period, the SRB cannot determine the amount of own funds and eligible liabilities held in excess of MREL as contemplated in Article 6(2)(a) of the Commission Delegated Regulation (EU) 2015/63. Therefore, the SRB is not in a position to include in the calculation methodology for the 2022 contribution period the risk indicator referred to under Recital (20)(a) above.
- (22) Furthermore, in accordance with Article 20(1) of Commission Delegated Regulation (EU) 2015/63, where the information required by a specific indicator as referred to in Annex II was not included in the applicable supervisory reporting requirement for the reference year, that risk indicator is not to be applied. Given that the 100% NSFR requirement was not included in the applicable supervisory reporting requirement for the reference year, the SRB does not include the risk indicator referred to under Recital (20)(b) above in the calculation methodology for the 2022 contribution period. The 100% NSFR requirement will, be applicable to all institutions only as of 28 June 2021. As a result, it will be available as a risk indicator only as of the 2023 contribution period.
- (23) Finally, since the assessment is not available in a harmonised way for all institutions in the participating Member States for the reference year 2020, the SRB is not in a position to include the risk (sub-)indicator referred to under Recital (20)(c) above in the calculation methodology for the 2022 contribution period.
- (24) On 17 June and 27 July 2021, the SRB consulted the National Resolution Authorities ("NRAs") on the draft data formats and representations for the 2022 contribution period in the context of the Fund Committee – Contributions Composition meetings.
- (25) As for every cycle, for the 2022 contribution period, the SRB defines additional assurance requirements on the data to be reported by institutions solely for the purpose of calculating the ex-ante contributions to the Single Resolution Fund and not reported under the regular supervisory or accounting framework.
- (26) The main objective of the additional assurance requirements is to ensure that the data submitted by the institutions and used by the SRB for the calculation of ex-ante contributions is of the highest standard. In particular, the scope of the additional assurance included covered deposits data (reported by institutions as deductions), data related to derivatives used in the adjustment of total liabilities as well as data on qualifying intragroup, Institutional Protection Scheme ("IPS") and promotional loans liabilities and assets.

- (27) Ensuring the accuracy of data provided is a key element in protecting the interests of institutions given that the calculation is a distribution model and that a change in the amount of ex-ante contribution of one institution affects the amounts to be paid by other institutions.
- (28) The SRB has assessed, based on data available from contribution cycles and additional data verification exercises in previous years, that an agreed upon procedure (AUP) performed by an auditor has a significant impact on the accuracy of data than a mere sign-off by the institution's management. The SRB assessed furthermore the possibility for requesting an assurance statement from an auditor on the data points in scope of additional assurance. However, based on interaction with Accountancy Europe, the SRB understood such an option would imply significant costs and efforts from the institutions as auditors would have to perform much more work for such assurance statement than for an agreed upon procedure. Therefore, for the 2022 contribution period, the SRB considers that agreed upon procedures performed by an auditor would be the most appropriate (and only) way to ensure the objective of the additional assurance requirements. The modification of the additional assurance requirements is deemed to respect the principle of proportionality considering the positive impact that such change will have on ensuring the accuracy of the data used for calculation of the contributions of each institution to the Single Resolution Fund. Moreover, the action required by institutions in scope to ensure compliance with this modification is expected to be rather limited when compared to possible alternative measures, such as asking for an assurance statement from the auditors on the data points in scope of additional assurance. SRB furthermore assesses that institutions have sufficient time, in the months following notification of this Decision to them by their NRAs, to adapt to the new additional assurance requirements.
- (29) In order for the abovementioned objective to be met, data points under additional assurance requirements in previous contribution periods that have been or will be restated by institutions (after the date of coming into effect of this decision) in the context of the 2022 contributions period should be subject to the same additional assurance requirements as the data points to be used for the 2022 contributions period, i.e. agreed upon procedures by an auditor.
- (30) Institutions that benefit from a waiver from the competent authority for reporting the data point 'own funds' at individual level must compute this data point only for the purpose of calculating the ex-ante contributions to the Single Resolution Fund. The SRB has assessed, based on data from previous cycles, that accuracy issues with respect to this specifically computed data point may arise. Therefore, for the 2022 contribution period, the SRB considers that the additional assurance requirements should include this data point for that particular group of institutions. The SRB deems that the principle of proportionality is met in this case considering the positive impact that this change will have on ensuring the accuracy of the data used for the calculation of the contributions of each institution to the Single Resolution Fund. Moreover, the action required by institutions affected by this change to ensure compliance is expected to be rather limited when compared to possible alternative measures that could be applied to achieve the same objective.
- (31) SRB deems it necessary for NRAs to maintain the discretion to extend the scope of data covered by the additional assurance requirements or to extend the scope of institutions that need to provide additional assurance beyond the minimum set by this decision.
- (32) In the context of the calculation of the ex-ante contributions to the Single Resolution Fund, the NRAs will be the first point of contact for the communications with institutions established in their respective territories. In accordance with Article 14 of Commission Delegated Regulation (EU) 2015/63, institutions will be required to submit the data to the NRAs so that it can be transmitted to the SRB by 31 January 2022.

HAS ADOPTED THIS DECISION:

Article 1

2022 Data Reporting Form

Data formats and representations to be used by the institutions to report information required for the purpose of calculating the 2022 annual ex-ante contributions to the Single Resolution Fund, as set out in Annex I, are hereby approved.

Article 2

2022 Additional Assurance Requirements

The additional assurance requirements to be provided by institutions on the data to be reported for the purpose of calculating the 2022 annual ex-ante contributions to the Single Resolution Fund (including restatements for the past contribution cycles submitted after the date of entry into effect of this decision), as set out in Annex II, are hereby approved.

Article 3

Communication

This decision is communicated to the NRAs and is to be notified by the NRAs to the institutions and shall enter into effect upon such notification.

Done at Brussels,

For the Single Resolution Board,

The Chair

Elke KÖNIG

ANNEX I

Ex-ante contributions to the Single Resolution Fund - reporting form for the 2022 contribution period

Key remarks

- Institutions that qualify for the simplified calculation method should follow specific instructions in the reporting form.
- All fields with a yellow background should be filled electronically by the institution according to the general instructions below.
- Institutions should follow the instructions, definitions and guidance as set out in this reporting form.
- The submission deadline is determined by the National Resolution Authority

A. Objective and structure of the reporting form

The objective of the reporting form is to collect the information necessary for the calculation of the individual ex-ante contributions to the Single Resolution Fund (hereafter "SRF") to be paid by each institution in scope in the 2022 contribution period.

The Single Resolution Board (hereafter "SRB") applies the methodology set out in the Commission Delegated Regulation (EU) 2015/63 (hereafter "Delegated Regulation") for the calculation of the amounts of the individual annual ex-ante contributions. The main legal basis for this data collection and the subsequent calculation of the contributions are the Delegated Regulation and the Council Implementing Regulation (EU) 2015/81 (hereafter "Implementing Regulation").

Pursuant to Article 70 of the Regulation (EU) No 806/2014 (hereafter "SRM Regulation"), each year the calculation of the contributions for individual institutions shall be based on:

- a contribution that is calculated pro-rata to the amount of an individual institution's liabilities excluding own funds less covered deposits, with respect to the aggregated liabilities excluding own funds less covered deposits of all the institutions authorised in the territories of all the participating Member States (basic annual contribution); and
- a contribution that is calculated depending on the risk profile of the institution (risk-adjusted contribution).

The reporting form consists of the following six tabs:

- 1 [General information:](#) Collects information that allows identifying the institution.
- 2 [Basic annual contribution:](#) Collects information to calculate the basic annual contribution and to determine if the institution qualifies for a simplified calculation method.

An institution that qualifies for a simplified calculation method according to Tab 2 - Section B need only to fill in Tabs 1 and 2 (until Section B).

- 3 [Deductions:](#) Collects information about the deduction of qualifying items from the basic annual contribution (where applicable).
- 4 [Risk adjustment:](#) Collects information regarding the risk indicators of the institution in order to apply the risk adjustment to the basic annual contribution (where applicable).
- 5 [Definitions and guidance:](#) Provides definitions and guidance for each field of the reporting form, and provides reference to the European supervisory reporting frameworks (where applicable). This tab does not need to be filled in by the institution.
- 6 [Validation rules:](#) Consolidates the information reported in the form and provides an overview of the performed validation rules and consistency checks.

B. General instructions for completing the reporting form

1. **All fields with a YELLOW background should be filled electronically by the institution according to the general instructions below.**
Fields with BLUE background are automatically generated.
2. Definitions, guidance and the format specified for each field should be respected. For each field, a 'Link' leads to its definition and related guidance. Links written in RED, have a direct reference to COREP/FINREP reporting. Please consult the reference in the "Definitions and guidance" tab.
3. Scope of application: The present reporting form applies to the following institutions at legal entity level:
 - Credit institutions established in a participating Member State, as defined in point (2) of Article 2(1) of Directive 2014/59/EU; and
 - Investment firms established in a participating Member State as defined in point (3) of Article 2(1) of Directive 2014/59/EU, where they are covered by the consolidated supervision of the parent undertaking carried out by the ECB in accordance with Article 4(1)(g) of Regulation (EU) No 1024/2013 (footnote 1).

The present reporting form applies to the above institutions for the 2022 contribution period, which starts from 1 January 2022 and ends on 31 December 2022. Where an institution is a newly supervised institution that has obtained its banking licence in the course of 2021, please see "Newly supervised institutions" (no. 8).
4. Reference date for the reporting form: Tabs should be filled with information at the reference date corresponding to the balance sheet date of the latest approved annual financial statements, which are available before 31 December 2021 together with the opinion submitted by the statutory auditor or audit firm (unless the guidance explicitly mentions another reference date for a specific field). This means that if the annual closing date of the institution is 31 December, then the reference date for the present reporting form is 31 December 2020, provided that the annual financial statements dated 31 December 2020 have been approved. If the annual closing date of the institution is 31 March, then the reference date for the present reporting form is 31 March 2021, provided that the annual financial statements dated 31 March 2021 have been approved (footnote 3).
5. Consistency with supervisory reporting: Tabs should be filled with information as reported by the institution in the latest relevant supervisory report submitted to the competent authority pertaining to the reference year of the annual financial statement referred to in the instructions above (i.e. General instruction no 4 and footnote 3).
6. Consistency between financial information: Tabs should be filled with information under consistent measurement principles as defined in the accounting framework applicable at the reference date. Since the field 'Total Liability' is defined with reference to Directive 86/635/EEC or Regulation (EC) No 1606/2002 (footnote 8), the same measurement principles should be used to define the financial information reported in the tab '2. Basic annual contribution', the tab '3. Deductions' and the tab '4. Risk adjustment' in order to ensure consistency.
7. All fields should be filled with information at individual entity level, except:
 - a) For a central body and its affiliated institutions, where the affiliated institutions are wholly or partially exempted from prudential requirements in national law in accordance with Article 10 of CRR. In that specific case, one single reporting form should be filled with information at consolidated level (footnote 4);
 - b) Where a competent authority has granted a waiver to an institution for the application of a risk indicator requested in tab '4. Risk adjustment' (footnote 5). In that specific case:
 - For the LCR: the indicator shall be reported at the level of the liquidity sub-group. The score obtained by that indicator at the liquidity sub-group level shall be attributed to each institution, which is part of the liquidity sub-group for the purposes of calculating that institution's risk indicator; and
 - For other circumstances defined in CRR: the relevant indicators may be reported at consolidated level. In such cases, the score obtained by those indicators at consolidated level shall be attributed to each institution, which is part of the group for the purposes of calculating that institution's risk indicators.

8. Newly supervised institutions:
Where an institution is a newly supervised institution, meaning that its supervision started in the course of the 2021 calendar year, a partial contribution is calculated (footnote 2). In case an institution received a new banking licence in the course of 2021, pursuant to Article 12(1) of Commission Delegated Regulation (EU) 2015/63, a partial contribution shall be determined by applying the methodology set out in [Section 2 of Commission Delegated Regulation (EU) 2015/63] to the amount of its annual contribution calculated during the subsequent contribution period by reference to the full months of the contribution period for which the institution is supervised.

Where two institutions in scope have merged in the current reporting year (as defined in n.3 above), different scenarios can occur:

- A newly licensed institution results from the merger of two institutions (A+B=C)
- One institution preserves the banking licence (A+B=A)
- A partial merger in which both institutions preserve their banking licences (A+B=A+B)

In all these cases, please contact the competent national resolution authority.

9. Quality assurance process at institution level:
a) Before submitting the reporting form to the national resolution authority, institutions must check that the form complies with the validation rules in Tab 6;

b) Under specific circumstances, institutions may be requested to provide an additional assurance document. In such cases, further instructions will be provided by the national resolution authority.
10. General format rules and default values:
a) Data should be provided following the format specified for each field. Data values should be provided in absolute amounts (no negative amounts should be reported). Monetary amounts should be expressed in euros rounded to the nearest unit (i.e. amounts should not contain decimals). Decimals should be separated by a point (.) or a comma (,), depending on the Excel language settings.

b) By default, values have to be set to:
 - 'Not applicable' when the field is not applicable to the bank (e.g. if the institution does not qualify for the lump-sum annual contribution for small institutions, the question in field '2B3' regarding an alternative calculation of individual annual contribution amount is not applicable)
 - 'Not available' when the field is applicable to the institution but the phenomenon is absent (linked to the following point).
 - '0' (the digit zero) when the field is applicable to the institution, but the fact does not occur for that specific institution (e.g. when the field refers to covered deposits and the institution has none on its balance sheet).
11. Questions regarding the completion of the reporting form should be addressed to the national resolution authority in accordance with the modalities defined by that authority.
12. For the data privacy statement relevant to the contact details referred to herein, please refer to the SRB website.
13. Excel is a trademark of Microsoft. The SRB is not in any way affiliated with, sponsored, endorsed or approved by Microsoft. The use of Excel by the end-user must be in line with permissions secured from Microsoft through a licence or equivalent.

C. Submission of the reporting form and next steps

Submission deadline: The whole reporting form should be returned to the national resolution authority in accordance with the modalities defined by that authority (footnote 3).

Where information is not provided by the institution, the SRB will use estimates or its own assumptions in order to calculate the annual contribution of the institution, or assign the institution concerned to the highest risk adjusting multiplier as referred to in Article 9 of Delegated Regulation (footnote 6).

Where the information or data submitted to the national resolution authority is subject to updates or corrections, such updates or corrections should be submitted to the national resolution authority without undue delay (footnote 3). In such cases, the SRB will adjust the annual contribution in accordance with the updated information upon the calculation of the annual contribution of that institution for the next contribution period (footnote 6).

Decision determining the annual contribution: national resolution authorities will notify institutions in scope of the SRF of their annual ex-ante contributions at the latest by 1 May 2022 (footnote 7).

Investigatory powers of the SRB: In accordance with Articles 34, 35 and 36 of the SRM Regulation and for the purpose of performing its tasks under this Regulation, the SRB may request information, conduct investigations and/or conduct on-site inspections under the circumstances stated in these Articles.

D. Legal references

Main legal references in the present reporting form:

1. Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms

Hereafter 'BRRD' (Bank Recovery & Resolution Directive)
Link: <http://data.europa.eu/eli/dir/2014/59/2021-06-26>
2. Regulation (EU) No 806/2014 of the European Parliament and of the Council of 15 July 2014 establishing uniform rules and a uniform procedure for the resolution of credit institutions and certain investment firms in the framework of a Single Resolution Mechanism and a Single Resolution Fund

Thereafter 'SRM Regulation' (Single Resolution Mechanism Regulation)
Link: <http://data.europa.eu/eli/reg/2014/806/oj>
3. Commission Delegated Regulation (EU) 2015/63 of 21 October 2014 supplementing Directive 2014/59/EU of the European Parliament and of the Council with regard to ex ante contributions to resolution financing arrangements

Thereafter 'Delegated Regulation'
Link: http://data.europa.eu/eli/reg_del/2015/63/2015-01-17
4. Council Implementing Regulation (EU) 2015/81 of 19 December 2014 specifying uniform conditions of application of Regulation (EU) No 806/2014 of the European Parliament and of the Council with regard to ex ante contributions to the Single Resolution Fund

Thereafter 'Implementing Regulation'
Link: http://data.europa.eu/eli/reg_impl/2015/81/oj
5. Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (CRR)

Thereafter 'CRR' (Capital Requirements Regulation)
Link: <http://data.europa.eu/eli/reg/2013/575/2020-12-28>
6. Commission Implementing Regulation (EU) 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council

Thereafter 'EU COREP FINREP Regulation'
Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01
7. Directive 2014/49/EU of 16 April 2014 on deposit guarantee schemes

Thereafter 'Directive 2014/49/EU (DGSD)'
Link: <http://data.europa.eu/eli/dir/2014/49/2014-07-02>

Footnotes:

1. Article 2(c) of SRM Regulation
2. Article 12 of Delegated Regulation
3. Article 14 of Delegated Regulation
4. Article 2 of Delegated Regulation
5. Article 8 of Delegated Regulation
6. Article 17 of Delegated Regulation
7. Article 13 of Delegated Regulation
8. Article 3(11) of Delegated Regulation

Ex-ante contributions to the Single Resolution Fund - reporting form for the 2022 contribution period

1. General information

A. Identification of the institution

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
1A1	Name of the institution	Text (255)		Link
1A2	Address of the institution	Text (150)		Link
1A3	Postal code of the institution	Text (15)		Link
1A4	City of the institution	Text (50)		Link
1A5	Country of registration of the institution	Text (2)		Link
1A6	RIAD code of the institution (for credit institutions only) or SRB identifier where a RIAD code is not available	Alphanumeric (30)		Link
1A7	LEI code of the institution	Alphanumeric (20) / Not applicable		Link
1A8	National identifier code of the institution	Text (30)		Link

B. Contact person for this reporting form

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1B1	First name of the contact person	Text (50)		Link
1B2	Family name of the contact person	Text (50)		Link
1B3	Email address of the contact person	Text (255)		Link
1B4	Alternative e-mail address	Text (255)		Link
1B5	Phone number	Number		Link

C. Identification of possible specificities for the calculation of the individual annual contribution

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1C1	Is the institution a credit institution, as defined for this field?	Yes / No		Link
1C2	Is the institution a central body, as defined for this field?	Yes / No		Link
1C3	Is the institution member of an 'Institutional Protection Scheme' (IPS)?	Yes / No		Link
1C4	Has the competent authority granted the permission referred to in Article 113(7) of the CRR to the institution? (only to fill in if the value to the field above is 'Yes'. Otherwise 'Not applicable')	Yes / No / Not applicable		Link
1C5	Is the institution a central counterparty (CCP), as defined for this field?	Yes / No		Link
1C6	Is the institution a central securities depository (CSD), as defined for this field?	Yes / No		Link
1C7	Is the institution an investment firm, as defined for this field?	Yes / No		Link
1C8	Is the institution an investment firm authorized to carry out only the limited services and activities listed in the guidance document for this field?	Yes / No		Link
1C9	Is the institution operating promotional loans, as defined for this field?	Yes / No		Link
1C10	Is the institution a mortgage credit institution financed by covered bonds, as defined for this field?	Yes / No		Link

D. Newly supervised institutions and mergers

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1D1	Start date of supervision (only if it is in the course of the year prior to the contributions period)	YYYY-MM-DD / Blank (if not applicable)		Link
1D2	Has the institution merged with another institution after the reference date?	Yes / No		Link

E. Reference date for the reporting form

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1E1	Reference date for the present reporting form	YYYY-MM-DD		Link

Ex-ante contributions to the Single Resolution Fund - reporting form for the 2022 contribution period

2. Basic annual contribution

This tab consists of the following sections:

[A. Basic annual contribution before adjustment of liabilities arising from derivative contracts \(excluding credit derivatives\)](#)

[B. Simplified calculation methods](#)

[C. Adjustment of liabilities arising from derivative contracts \(excluding credit derivatives\)](#)

Section A. Basic annual contribution before adjustment of liabilities arising from derivative contracts (excluding credit derivatives)

Legal references for this section: Articles 3, 4, 16 and 17 of Delegated Regulation

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2A1	Total liabilities, as defined for this field	Amount (15)		Link
2A2	Own funds, as defined for this field	Amount (15)		Link
2A3	Covered deposits, yearly average of the quarterly calculated amounts, as defined for this field	Amount (15)		Link

Section B. Simplified calculation methods

Legal references for this section: Articles 3, 10 and 11 of Delegated Regulation

Considering that in most cases small institutions do not pose systemic risk and are less likely to be placed under resolution, which consequently decreases the likelihood that they benefit from the resolution financing arrangements, compared to large institutions, the annual contributions of small institutions should consist of a lump-sum based only on their basic annual contribution, proportioned to their size. However, the small institution does not qualify anymore for this simplified approach if it has a particularly high risk profile. In the latter case, the whole reporting form must be filled in by the small institution (tabs 1 to 4).

Field ID	Field	Format	Value	Link to definitions & guidance to apply
2B1	Has your institution been invited by the SRB to complete the full Reporting Form with a view to performing an assessment pursuant to Article 10(8) of the Delegated Regulation?	Yes / No		Link
2B2	Does the institution qualify for the simplified lump-sum annual contribution for small institutions? (automatic - not to be filled in)	Yes / No		Link
2B3	Does the institution opt for the calculation of an alternative individual annual contribution amount and provide the necessary information? ('Not applicable' only applies if the value to the field 2B2 above is 'No')	Yes / No / Not applicable		Link

If the value of '2B2' is 'Yes' then no more information is needed from the institution (the resolution authority after assessment of the risk profile could ask for additional information). However, if the institution selects 'Yes' in 2B3, it must fill in the rest of the tab 2 and the tab 3 (Deductions, when applicable).

Section C. Adjustment of liabilities arising from derivative contracts (excluding credit derivatives)

Legal references for this section: Article 3, 5(3-4) of Delegated Regulation

Accounting of derivatives is not harmonized in the Union with respect to individual accounts and therefore this could have an implication in the amount of liabilities to be considered for the calculation of the contributions of each institution. As a consequence, Article 5(3) of Delegated Regulation requires to 're-evaluate' the liabilities arising from derivatives by applying the leverage ratio methodology, already applied by institutions on the assets arising from their derivatives for the reporting of the Leverage Ratio (Part Seven of the CRR). In this section, the on-balance sheet accounting value of liabilities arising from derivatives (included in the total liabilities reported in the section A) is carved out and replaced by a value calculated in accordance with the leverage ratio methodology to which a floor is applied.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	Amount (15)		Link
2C2	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) booked on-balance sheet, when applicable	Amount (15)		Link
2C3	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held off-balance sheet, when applicable	Amount (15)		Link
2C4	Total accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) (automatic - not to be filled in)	Amount		Link
2C5	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology after floor (automatic - not to be filled in)	Amount		Link
2C6	Total liabilities after adjustment of liabilities arising from all derivative contracts (excluding credit derivatives) (automatic - not to be filled in)	Amount		Link

Ex-ante contributions to the Single Resolution Fund - reporting form for the 2022 contribution period

3. Deductions

This tab allows to fill in qualifying items for deduction from the adjusted total liabilities (2C6 field) in accordance with the Article 5 of the Delegated Regulation.

Please remember that derivative adjustment in tab 2 (Section C) should be filled in to compute final deductible amounts.

Important message: the same transaction can only be deducted ONCE from the total adjusted liabilities even if it matches several of the categories below.

This tab consists of the following sections:

[A. Deductible amount of qualifying liabilities related to clearing activities](#)

[B. Deductible amount of qualifying liabilities related to the activities of a central securities depository \(CSD\)](#)

[C. Deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money](#)

[D. Deductible amount of qualifying liabilities that arise from promotional loans](#)

[E. Deductible amount of assets and liabilities arising from qualifying Institutional Protection Scheme \(IPS\) liabilities](#)

[F. Deductible amount of assets and liabilities arising from qualifying intragroup liabilities](#)

[G. Simplified calculation methods](#)

Only applies to a central counterparty (CCP) - See 1C5 field

Only applies to a central securities depository (CSD) - See 1C6 field

Only applies to an investment firm - See 1C7 field

Only applies to an institution operating promotional loans - See 1C9 field

Only applies to an authorised IPS member - See 1C3 and 1C4 fields

Only applies to an entity that is part of a group

Only applies to some entities - See 1C8 and 1C10 fields

Section A. Deductible amount of qualifying liabilities related to clearing activities

Legal references for this section: Articles 3, 5(1)(c) and 5(3) of Delegated Regulation

This section only applies to a central counterparty (CCP) as defined in the field '1C5' in the tab '1. General information'.

Sub-section A.i) Adjustment of qualifying liabilities related to clearing activities arising from derivatives held by the institution

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	Amount		Link
3A1	Of which: qualifying liabilities arising from derivatives related to clearing activities (yearly average of the quarterly calculated amounts).	Amount (15)		Link
3A2	Of which: liabilities arising from derivatives not related to clearing activities (yearly average of the quarterly calculated amounts). (automatic - not to fill in)	Amount		Link
3A3	Derivative floor factor (automatic - not to fill in)	0.0000		Link
3A4	Adjusted value of qualifying liabilities related to clearing activities arising from derivatives (automatic - not to fill in)	Amount		Link

Sub-section A.ii) Total qualifying liabilities related to clearing activities held by the institution

The adjusted value of qualifying liabilities related to clearing activities arising from derivatives calculated above must be added to the accounting value of qualifying liabilities related to clearing activities not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3A5	Total accounting value of qualifying liabilities related to clearing activities	Amount (15)		Link
3A6	Of which: arising from derivatives	Amount (15)		Link
3A7	Of which: not arising from derivatives (automatic - not to fill in)	Amount		Link
3A8	Total deductible amount of qualifying liabilities related to clearing activities (automatic - not to fill in)	Amount		Link

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3. Deductions

Section B. Deductible amount of qualifying liabilities related to the activities of a central securities depository (CSD)

Legal references for this section: Articles 3, 5(1)(d) and 5(3) of Delegated Regulation

This section only applies to a Central securities depository (CSD) as defined in the field '1C6' in the tab '1. General information'.

Sub-section B.i) Adjustment of qualifying liabilities related to the activities of a central securities depository (CSD) arising from derivatives held by the institution

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	Amount		Link
3B1	Of which: qualifying liabilities arising from derivatives related to CSD activities (yearly average of the quarterly calculated amounts).	Amount (15)		Link
3B2	Of which: liabilities arising from derivatives not related to CSD activities (yearly average of the quarterly calculated amounts). (automatic - not to fill in)	Amount		Link
3B3	Derivative floor factor (automatic - not to fill in)	0.0000		Link
3B4	Adjusted value of qualifying liabilities related to CSD activities arising from derivatives (automatic - not to fill in)	Amount		Link

Sub-section B.ii) Total qualifying liabilities related to the activities of a CSD held by the institution

The adjusted value of qualifying liabilities related to the activities of a CSD arising from derivatives calculated above must be added to the accounting value of qualifying liabilities related to the activities of a CSD not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3B5	Total accounting value of qualifying liabilities related to CSD activities	Amount (15)		Link
3B6	Of which: arising from derivatives	Amount (15)		Link
3B7	Of which: not arising from derivatives (automatic - not to fill in)	Amount		Link
3B8	Total deductible amount of qualifying liabilities related to CSD activities (automatic - not to fill in)	Amount		Link

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3. Deductions

Section C. Deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money

Legal references for this section: Articles 3, 5(1)(e) and 5(3) of Delegated Regulation

This section only applies to investment firms as defined in the field '1C7' in the tab '1. General information'.

Sub-section C.i) Adjustment of qualifying liabilities that arise by virtue of holding client assets or client money arising from derivatives held by the institution

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	Amount		Link
3C1	Of which: qualifying liabilities arising from derivatives that arise by virtue of holding client assets or client money (yearly average of the quarterly calculated amounts).	Amount (15)		Link
3C2	Of which: liabilities arising from derivatives that do not arise by virtue of holding client assets or client money (yearly average of the quarterly calculated amounts). (automatic - not to fill in)	Amount		Link
3C3	Derivative floor factor (automatic - not to fill in)	0.0000		Link
3C4	Adjusted value of qualifying liabilities that arise by virtue of holding client assets or client money arising from derivatives (automatic - not to fill in)	Amount		Link

Sub-section C.ii) Total qualifying liabilities that arise by virtue of holding client assets or client money held by the institution

The adjusted value of qualifying liabilities that arise by virtue of holding client assets or client money arising from derivatives calculated above must be added to the accounting value of qualifying liabilities that arise by virtue of holding client assets or client money not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3C5	Total accounting value of qualifying liabilities that arise by virtue of holding client assets or client money	Amount (15)		Link
3C6	Of which: arising from derivatives	Amount (15)		Link
3C7	Of which: not arising from derivatives (automatic - not to fill in)	Amount		Link
3C8	Total deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money (automatic - not to fill in)	Amount		Link

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3. Deductions

Section D. Deductible amount of qualifying liabilities that arise from promotional loans

Legal references for this section: Articles 3, 5(1)(f) and 5(3) of Delegated Regulation

This section only applies to qualifying institutions operating promotional loans. See definitions in the field '1C9' in the tab '1. General information'.

Sub-section D.i) Adjustment of qualifying liabilities that arise from promotional loans arising from derivatives held by the institution

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	Amount		Link
3D1	Of which: qualifying liabilities arising from derivatives that arise from promotional loans (yearly average of the quarterly calculated amounts).	Amount (15)		Link
3D2	Of which: liabilities arising from derivatives that do not arise from promotional loans (yearly average of the quarterly calculated amounts). (automatic - not to fill in)	Amount		Link
3D3	Derivative floor factor (automatic - not to fill in)	0.0000		Link
3D4	Adjusted value of qualifying liabilities that arise from promotional loans arising from derivatives (automatic - not to fill in)	Amount		Link

Sub-section D.ii) Total qualifying liabilities that arise from promotional loans held by the institution

The adjusted value of qualifying liabilities that arise from promotional loans arising from derivatives calculated above must be added to the accounting amount of qualifying liabilities that arise from promotional loans not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3D5	Total accounting value of qualifying liabilities that arise from promotional loans	Amount (15)		Link
3D6	Of which: arising from derivatives	Amount (15)		Link
3D7	Of which: not arising from derivatives (automatic - not to fill in)	Amount		Link
3D8	Total deductible amount of qualifying liabilities that arise from promotional loans (automatic - not to fill in)	Amount		Link

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3. Deductions

Section E. Deductible amount of assets and liabilities arising from qualifying Institutional Protection Scheme (IPS) liabilities

Legal references for this section: Articles 3, 5(1)(b), 5(2) and 5(3) of Delegated Regulation

This section only applies to an institution which is member of an IPS as defined in the tab 1 fields '1C3' and '1C4'.

Sub-section E.i) Adjustment of qualifying IPS liabilities arising from derivatives held by the institution

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	Amount		Link
3E1	Of which: qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member (yearly average of the quarterly calculated amounts).	Amount (15)		Link
3E2	Of which: non qualifying IPS liabilities arising from derivatives (yearly average of the quarterly calculated amounts). (automatic - not to fill in)	Amount		Link
3E3	Derivative floor factor (automatic - not to fill in)	0.0000		Link
3E4	Adjusted value of qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member (automatic - not to fill in)	Amount		Link

Sub-section E.ii) Total qualifying IPS liabilities held by the institution

The adjusted value of qualifying IPS liabilities arising from derivatives calculated above must be added to the accounting value of qualifying IPS liabilities not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3E5	Total accounting value of qualifying IPS liabilities	Amount (15)		Link
3E6	Of which: arising from derivatives	Amount (15)		Link
3E7	Of which: not arising from derivatives (automatic - not to fill in)	Amount		Link
3E8	Adjusted value of total qualifying IPS liabilities (automatic - not to fill in)	Amount		Link

Sub-section E.iii) Assets arising from qualifying IPS liabilities

Article 5(2) of the Delegated Regulation requires qualifying IPS liabilities to be evenly deducted on a transaction by transaction basis from the amount of total liabilities of each IPS member. Consequently, assets held by the institution that arise from qualifying IPS liabilities must be evenly deducted.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3E9	Total accounting value of qualifying IPS assets held by the qualifying IPS member	Amount (15)		Link
3E10	Adjusted value of total qualifying IPS assets (yearly average of the quarterly calculated amounts).	Amount (15)		Link

Sub-section E.iv) Total deductible amount of assets and liabilities arising from qualifying IPS liabilities

Article 5(2) of the Delegated Regulation requires qualifying IPS liabilities to be evenly deducted on a transaction by transaction basis from the amount of total liabilities of each IPS member. Consequently, assets and liabilities held by the institution that arise from qualifying IPS liabilities must be evenly deducted.

Field ID	Field	Format	Value	Link to definitions & guidance to apply
3E11	Total deductible amount of assets and liabilities arising from qualifying IPS liabilities (automatic - not to fill in)	Amount		Link

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3. Deductions

Section F. Deductible amount of assets and liabilities arising from qualifying intragroup liabilities

Legal references for this section: Articles 3, 5(1)(a), 5(2) and 5(3) of Delegated Regulation

Sub-section F.i) Adjustment of qualifying intragroup liabilities arising from derivatives held by the institution

Since derivatives in total liabilities are adjusted in the Section C of the tab 2, derivatives in items qualifying for deduction must be adjusted too.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
2C1	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	Amount (15)		Link
3F1	Of which: qualifying intragroup liabilities arising from derivatives (yearly average of the quarterly calculated amounts).	Amount (15)		Link
3F2	Of which: liabilities arising from derivatives that are not intragroup (yearly average of the quarterly calculated amounts). (automatic - not to fill in)	Amount		Link
3F3	Derivative floor factor (automatic - not to fill in)	0.0000		Link
3F4	Adjusted value of qualifying intragroup liabilities arising from derivatives (automatic - not to fill in)	Amount		Link

Sub-section F.ii) Total qualifying intragroup liabilities held by the institution

The adjusted value of qualifying intragroup liabilities arising from derivatives calculated above must be added to the accounting value of qualifying intragroup liabilities not arising from derivatives.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3F5	Total accounting value of qualifying intragroup liabilities	Amount (15)		Link
3F6	Of which: arising from derivatives	Amount (15)		Link
3F7	Of which: not arising from derivatives (automatic - not to fill in)	Amount		Link
3F8	Adjusted value of total qualifying intragroup liabilities (automatic - not to fill in)	Amount		Link

Sub-section F.iii) Assets arising from qualifying intragroup liabilities

Article 5(2) of the Delegated Regulation requires qualifying intragroup liabilities to be evenly deducted on a transaction by transaction basis from the amount of total liabilities of each qualifying group counterpart. Consequently, assets held by the institution that arise from qualifying intragroup liabilities must be evenly deducted.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3F9	Total accounting value of qualifying intragroup assets held by the institution	Amount (15)		Link
3F10	Adjusted value of total qualifying intragroup assets (yearly average of the quarterly calculated amounts).	Amount (15)		Link

Sub-section F.iv) Total deductible amount of assets and liabilities arising from qualifying intragroup liabilities

Article 5(2) of the Delegated Regulation requires qualifying intragroup liabilities to be evenly deducted on a transaction by transaction basis from the amount of total liabilities of each qualifying group counterpart. Consequently, assets and liabilities held by the institution that arise from qualifying intragroup liabilities must be evenly deducted.

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
3F11	Total deductible amount of assets and liabilities arising from qualifying intragroup liabilities (automatic - not to fill in)	Amount		Link

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3. Deductions

Section G. Simplified calculation methods

Legal references for this section: Articles 3, 10 and 11 of Delegated Regulation

Sub-section G.i) Simplified method for investment firms authorized to carry out only limited services and activities

Certain investment firms in scope which are authorized to carry out only limited services and activities are not subject or may be exempted from certain capital and liquidity requirements. Consequently, many of the risk adjustment metrics in the tab '4. Risk adjustment' would not apply to them. A specific simplified calculation method is therefore applied to these institutions.

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1C8	Is the institution an investment firm authorized to carry out only the limited services and activities listed in the guidance document for this field?	Yes / No		Link

If the value to the field '1C8' above is 'Yes' then no more information is needed from the institution.
Otherwise, please move to the next field.

Sub-section G.ii) Simplified calculation method for qualifying mortgage credit institutions financed by covered bonds

Mortgage credit institutions financed by covered bonds as defined in Article 45(3) of the BRRD will not be recapitalized through the use of the resolution financing arrangements in accordance with Articles 44 and 101 of the BRRD. Consequently, in case their size does not allow them to qualify for the simplified lump-sum approach applied to small institutions (see section B.ii above), 50% will be applied on their basic annual contribution. However, if their risk profile is similar or above the one of an institution that has used the resolution financing arrangement for any of the purposes referred to in Article 101 of the BRRD, then the individual annual contribution will not be calculated by applying the simplified lump-sum approach nor the 50% on the basic annual contribution, and the whole reporting form must be filled in by the institution (tabs 1 to 4).

Field ID	Field	Format	Value	Link to definitions & guidance to apply
1C10	Is the institution a mortgage credit institution financed by covered bonds, as defined for this field?	Yes / No		Link

If the value to the field '1C10' above is 'Yes' then no more information is needed from the institution (the resolution authority after assessment of the risk profile could ask for additional information).
Otherwise, please move to the next tab.

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4. Risk adjustment

This tab collects the information in order to adjust the basic annual contribution (tab 2) in proportion to the risk profile of the institution.

Institutions should refer to the tab "Read Me" for instructions regarding waivers for the fields 4A1, 4A8, 4B1, 4C1.

This tab consists of risk indicators grouped in the following risk pillars:

- [A. Risk exposure](#)
- [B. Stability and variety of sources of funding](#)
- [C. Importance of an institution to the stability of the financial system or economy](#)
- [D. Additional risk indicators to be determined by the resolution authority](#)

Section A. 'Risk exposure' pillar

Articles 6(2), 8 and Annex I Step 1 of Delegated Regulation

Risk indicator A.i) Own funds and eligible liabilities held by the institution in excess of Minimum Requirement for own funds and Eligible Liabilities (MREL)

This risk indicator is not yet applicable.

Risk indicator A.ii) Leverage ratio

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4A1	Has the competent authority granted a waiver from the application of the Leverage ratio risk indicator to the institution at individual level?	Yes / No		Link
4A2	Reporting level of the Leverage ratio risk indicator	Individual/ Sub-consolidated / Consolidated		Link
4A3	Name of the parent (only in case of waiver)	Text (255)		Link
4A4	LEI code of the parent (only in case of waiver)	Alphanumeric (20) / Blank (if not applicable)		Link
4A6	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)	Alphanumeric (20) / Blank (if not applicable)		Link
4A7	Leverage ratio, at the reporting level selected in Field ID 4A2	0.0000		Link

Risk indicator A.iii) Common Equity Tier 1 Capital Ratio (CET1 ratio)

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4A8	Has the competent authority granted a waiver from the application of the CET1 ratio risk indicator to the institution at individual level?	Yes / No		Link
4A9	Reporting level of the CET1 ratio risk indicator	Individual/ Sub-consolidated / Consolidated		Link
4A10	Name of the parent (only in case of waiver)	Text (255)		Link
4A11	LEI code of the parent (only in case of waiver)	Alphanumeric (20) / Blank (if not applicable)		Link
4A13	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)	Alphanumeric (20) / Blank (if not applicable)		Link
4A14	CET1 capital, at the reporting level selected in Field ID 4A9	Amount (15)		Link
4A15	Total Risk Exposure, at the reporting level selected in Field ID 4A9	Amount (15)		Link
4A16	CET1 ratio, at the reporting level selected in Field ID 4A9 (automatic - not to fill in)	0.0000		Link

Risk indicator A.iv) Total Risk Exposure divided by Total Assets (TRE/TA)

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4A17	Total assets, at the reporting level selected in Field ID 4A9	Amount (15)		Link
4A18	TRE/TA, at the reporting level selected in Field ID 4A9 (automatic - not to fill in)	0.0000		Link

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4. Risk adjustment

Section B. 'Stability and variety of sources of funding' pillar

Articles 6(3), 8 and Annex I Step 1 of Delegated Regulation

Risk indicator B.i) Net Stable Funding Ratio (NSFR)

This risk indicator is not yet applicable.

Risk indicator B.ii) Liquidity Coverage Ratio (LCR)

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4B1	Has the competent authority granted a waiver from the application of the LCR risk indicator to the institution at individual level?	Yes / No		Link
4B2	Reporting level of the LCR risk indicator	Individual/ Sub-consolidated / Consolidated		Link
4B3	Name of the parent (only in case of waiver)	Text (255)		Link
4B4	LEI code of the parent (only in case of waiver)	Alphanumeric (20) / Blank (if not applicable)		Link
4B5	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)	Alphanumeric (20) / Blank (if not applicable)		Link
4B6	LCR, at the reporting level selected in Field ID 4B2	0.0000		Link

Section C. 'Importance of an institution to the stability of the financial system or economy' pillar

Article 6(4) and Annex I Step 1 of Delegated Regulation

C. 'Share of interbank loans and deposits in the EU' pillar

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4C1	Has the competent authority granted a waiver from the reporting requirement to the institution at individual level?	Yes / No		Link
4C2	Reporting level of the risk indicator	Individual/ Sub-consolidated / Consolidated		Link
4C3	Name of the parent (only in case of waiver)	Text (255)		Link
4C4	LEI code of the parent (only in case of waiver)	Alphanumeric (20) / Blank (if not applicable)		Link
4C5	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)	Alphanumeric (20) / Blank (if not applicable)		Link
4C6	Total amount of interbank loans at the reporting level selected in Field ID 4C2	Amount (15)		Link
4C7	Total amount of interbank deposits at the reporting level selected in Field ID 4C2	Amount (15)		Link
4C8	Total of reported interbank loans and deposits at the reporting level selected in Field ID 4C2 (automatic - not to fill in)	Amount (15)		Link

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4. Risk adjustment

Section D. 'Additional risk indicators to be determined by the resolution authority' pillar

Article 6(5-9) of Delegated Regulation

Additional risk indicator D.i) Trading activities, expressed as Risk exposure amount for market risk on traded debt instruments and equity out of: a) Total Risk Exposure, b) CET1 Capital and c) Total Assets

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4D1	Risk exposure amount for market risk on traded debt instruments and equity, at the reporting level selected in Field ID 4A9	Amount (15)		Link
4D2	a) Divided by Total Risk Exposure (automatic - not to fill in)	0.0000		Link
4D3	b) Divided by CET1 Capital (automatic - not to fill in)	0.0000		Link
4D4	c) Divided by Total Assets (automatic - not to fill in)	0.0000		Link

Additional risk indicator D.ii) Off-balance sheet nominal amount out of: a) Total Risk Exposure, b) CET1 Capital and c) Total Assets

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4D5	Total off-balance sheet nominal amount, at the reporting level selected in Field ID 4A9	Amount (15)		Link
4D6	a) Divided by Total Risk Exposure (automatic - not to fill in)	0.0000		Link
4D7	b) Divided by CET1 Capital (automatic - not to fill in)	0.0000		Link
4D8	c) Divided by Total Assets (automatic - not to fill in)	0.0000		Link

Additional risk indicator D.iii) Total derivative exposures out of: a) Total Risk Exposure, b) CET1 Capital and c) Total Assets

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4D9	Total derivative exposure, at the reporting level selected in Field ID 4A9	Amount (15)		Link
4D10	Of which: derivatives cleared through a central counterparty (CCP), at the reporting level selected in Field ID 4D9	Amount (15)		Link
4D11	a) Divided by Total Risk Exposure (automatic - not to fill in)	0.0000		Link
4D12	b) Divided by CET1 Capital (automatic - not to fill in)	0.0000		Link
4D13	c) Divided by Total Assets (automatic - not to fill in)	0.0000		Link

Additional risk indicator D.iv) Complexity and resolvability

This risk indicator is not yet applicable.

Additional risk indicator D.v) Membership in an Institutional Protection Scheme (IPS)

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
1C3	Is the institution member of an 'Institutional Protection Scheme' (IPS)?	Yes / No		Link
1C4	Has the competent authority granted the permission referred to in Article 113(7) of the CRR to the institution? (only to fill in if the value to the field above is 'Yes'. Otherwise 'Not applicable')	Yes / No / Not applicable		Link
4D14	Name of the IPS (only if Yes above)	Text		Link

Additional risk indicator D.vi) Extent of previous extraordinary public financial support

Field ID	Field	Format (maximum characters)	Value	Link to definitions & guidance to apply
4D17	Does the institution meet the three conditions specified for this field (see definitions and guidance) at the reference date?	Yes / No		Link
4D18	For institutions that are part of a group: Name of the EU parent (to fill in even if 'No' above)	Text (255)		Link
4D19	For institutions that are part of a group: LEI code of the EU parent (to fill in even if 'No' above)	Alphanumeric (20) / Blank (if not applicable)		Link

5. Definitions and guidance

Tab 1. General information

Tab 1 consists of the following sections

- [A. Identification of the institution](#)
- [B. Contact person for this reporting form](#)
- [C. Identification of possible specificities for the calculation of the individual annual contribution](#)
- [D. Newly supervised institutions and mergers](#)
- [E. Reference date for the reporting form](#)

Section A. Identification of the institution							EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Annex	Template number	Template code	ID	Column	Row	
1A1	1	Name of the institution	Full registration name of the institution	As published by the supervisor	Yes							
1A2	1	Address of the institution	Name of the street followed by the number of the building	<i>Example: Treurenberg 22</i>	Yes							
1A3	1	Postal code of the institution	Postal code of the institution		Yes							
1A4	1	City of the institution	Town or city of location of the institution		Yes							
1A5	1	Country of registration of the institution	ISO code corresponding to the country of residence of the institution	Please select from the drop-down-list	Yes							
1A6	1	RIAD code of the institution (for credit institutions only) or SRB identifier where a RIAD code is not available	. RIAD MFI code: ECB Monetary Financial Institutions unique Identifier (MFI ID) of the credit institution . All RIAD MFI codes start with the 2 letter ISO country code. . Link to the ECB search engine for MFI IDs: https://www.ecb.europa.eu/paym/html/midMFI.en.html SRB identifier: . The SRB identifier is the national identifier code as assigned by the national resolution authority amended by the 2 letter ISO country code at the beginning unless the national identifier already starts with the 2 letter ISO country code	This field allows the institution to report its RIAD MFI code . SRB identifier: To be used where a RIAD MFI code is not available.	Yes							
1A7	1	LEI code of the institution	Legal Entity Identifier (LEI) code of the institution for supervisory purposes, as recommended by the European Banking Authority (EBA). Applies to institutions subject to reporting obligations under the CRR. . Link to EBA recommendation on the use of LEI: http://www.eba.europa.eu/regulation-and-policy/supervisory-reporting/consultation-paper-draft-recommendation-on-the-use-of-legal-entity-identifier-lei . Link to Legal Entity Identifier Regulatory Oversight Committee: http://www.leiroc.org/	. Letters of the LEI code shall all be in Latin alphabet. . The format of the cell needs to remain as "Text". This is of particular importance when the LEI code only consists of numbers.	Yes							
1A8	1	National identifier code of the institution		As advised by the National Resolution Authority	Yes							

Section B. Contact person for this reporting form							EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	Annex	Template number	Template code	ID	Column	Row	
1B1	1	First name of the contact person			Yes							
1B2	1	Family name of the contact person			Yes							
1B3	1	Email address of the contact person			Yes							
1B4	1	Alternative e-mail address	Alternative / generic e-mail address /mailbox	This field allows the institution to report the functional address email, when it is available	Yes							
1B5	1	Phone number	International format (+XX AAAA BBBB)	This field allows the institution to report a phone number.	Yes							

Ex-ante contributions to the Single Resolution Fund - reporting form for the 2022 contribution period

5. Definitions and guidance

Section C. Identification of possible specificities for the calculation of the individual annual contribution

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
1C1	1	Is the institution a credit institution, as defined for this field?	'Credit institution' means a credit institution as defined in point (1) of Article 4(1) of Regulation (EU) No 575/2013, not including the entities referred to in Article 2(5) of Directive 2013/36/EU	Please select from the drop-down-list	Yes						
1C2	1	Is the institution a central body, as defined for this field?	A central body means a body: - which supervises credit institutions (situated in the same Member State) that are permanently affiliated to this central body (which is established in the same Member State); - which meets the conditions laid down in Article 10 CRR; and - whose affiliated institutions are wholly or partially exempted from prudential requirements by the competent authority in national law in accordance with the Article 10 CRR.	If the value to this field is 'Yes', then the whole reporting form must be filled in with information at consolidated level (see n. 7 of Section B "General Instruction for completing the form" of the Read me tab) Please select from the drop-down-list.	Yes						
1C3	1	Is the institution member of an 'Institutional Protection Scheme' (IPS)?	'Institutional Protection Scheme' (IPS) means an arrangement that meets the requirements laid down in Article 113(7) CRR.	If the value to this field is 'Yes', then the following field 1C4 must be answered by 'Yes' or 'No'. If the value of this field is 'No', the following 1C4 must be filled in by 'Not applicable'. Please select from the drop-down-list.	Yes						
1C4	1	Has the competent authority granted the permission referred to in Article 113(7) of the CRR to the institution? (only to fill in if the value to the field above is 'Yes'. Otherwise 'Not applicable')	See 1C3	If the value to this field is 'Yes', then: a) the institution may deduct the liabilities (and assets) created by the institution through an agreement entered into with another institution which is member of the same IPS (see tab 3. Deductions - Section E); and b) it will be taken into account when applying the risk adjustment to the basic annual contribution (see tab 4. Risk adjustment - Section D).	Yes						
1C5	1	Is the institution a central counterparty (CCP), as defined for this field?	'Central counterparty' (CCP) means here a legal person that interposes itself between the counterparties to the contracts traded on one or more financial markets, becoming the buyer to every seller and the seller to every buyer, and that is established in a Member State having availed itself of the option in Article 14(5) of Regulation (EU) No 648/2012. . Article 14(5) of Regulation (EU) No 648/2012: 'Authorisation referred to in paragraph 1 shall not prevent Member States from adopting or continuing to apply, in respect of CCPs established in their territory, additional requirements including certain requirements for authorisation under Directive 2006/48/EC.'	If the value to this field is 'Yes', then the institution may deduct the liabilities related to clearing activities (see tab 3. Deductions - Section A). Please select from the drop-down-list.	Yes						
1C6	1	Is the institution a central securities depository (CSD), as defined for this field?	'Central securities depository' (CSD) means a legal person as defined in point (1) of Article 2(1) and in Article 54 of Regulation (EU) No 909/2014 of the European Parliament and of the Council. . Article 2(1)(1) of Regulation (EU) No 909/2014: 'central securities depository' or 'CSD' means a legal person that operates a securities settlement system referred to in point (3) of Section A of the Annex and provides at least one other core service listed in Section A of the Annex.	If the value to this field is 'Yes', then the institution may deduct the liabilities related to CSD activities (see tab 3. Deductions - Section B). Please select from the drop-down-list.	Yes						
1C7	1	Is the institution an investment firm, as defined for this field?	. Investment firm means an investment firm as defined in point (3) of Article 2(1) of Directive 2014/59/EU. This investment firm shall also be covered by the consolidated supervision by the parent undertaking carried out by the ECB in accordance with Article 4(1)(g) of Regulation (EU) No 1024/2013. . Point (3) of Article 2(1) of Directive 2014/59/EU states: "investment firm" means an investment firm as defined in point (22) of Article 4(1) of Regulation (EU) 2019/2033 of the European Parliament and of the Council which is subject to the initial capital requirement laid down in Article 9(1) of Directive (EU) 2019/2034 of the European Parliament and of the Council.	If the value to this field is 'Yes', then the institution may deduct the liabilities that arise by virtue of holding client assets or client money (see tab 3. Deductions - Section C). Please select from the drop-down-list.	Yes						

Ex-ante contributions to the Single Resolution Fund - reporting form for the 2022 contribution period

5. Definitions and guidance

1C8	1	Is the institution an investment firm authorized to carry out only the limited services and activities listed in the guidance document for this field?	<p>‘Investment firms’ authorized to carry out only limited services and activities means investment firms as defined in point (3) of Article 2(1) of Directive 2014/59/EU, and which fall within the definition of Article 96(1)(a) or (b) of Regulation (EU) No 575/2013 or investment firms which carry out activity 8 of Annex I Section A of Directive 2004/39/EC of the European Parliament and of the Council but which do not carry out activities 3 or 6 of Annex I Section A of that Directive. This investment firms shall also be covered by the consolidated supervision by the parent undertaking carried out by the ECB in accordance with Article 4(1)(g) of Regulation (EU) No 1024/2013.</p> <p>.Point (3) of Article 2(1) of Directive 2014/59/EU states: “investment firm” means an investment firm as defined in point (22) of Article 4(1) of Regulation (EU) 2019/2033 of the European Parliament and of the Council which is subject to the initial capital requirement laid down in Article 9(1) of Directive (EU) 2019/2034 of the European Parliament and of the Council</p> <p>. Article 96(1)(a) or (b) CRR: ‘1. For the purposes of Article 92(3), the following categories of investment firm which hold initial capital in accordance with Article 28(2) CRD shall use the calculation of the total risk exposure amount specified in paragraph 2 of this Article: (a) investment firms that deal on own account only for the purpose of fulfilling or executing a client order or for the purpose of gaining entrance to a clearing and settlement system or a recognised exchange when acting in an agency capacity or executing a client order; (b) investment firms that meet all the following conditions: (i) that do not hold client money or securities; (ii) that undertake only dealing on own account; (iii) that have no external customers; (iv) for which the execution and settlement whose transactions takes place under the responsibility of a clearing institution and are guaranteed by that clearing institution.</p>	<p>If the value to this field is 'Yes', then the institution is not subject or may be exempted from certain capital and liquidity requirements and thus qualifies for a simplified calculation method: a) If 2B2 is 'Yes', then the institution is qualified for the simplified lump-sum methodology and must only fill in tabs 1 & 2 until Section B; b) If 2B2 is 'No', it qualifies for a simplified calculation method (see tab 3 Deductions - Section G).</p> <p>Please select from the drop-down-list.</p>	Yes						
1C9	1	Is the institution operating promotional loans, as defined for this field?	<p>‘institution operating promotional loans’ means a ‘promotional bank’ or an ‘intermediary institution’.</p> <p>‘promotional bank’ means any undertaking or entity set up by a Member State, central or regional government, which grants promotional loans on a non-competitive, not for profit basis in order to promote that government’s public policy objectives, provided that that government has an obligation to protect the economic basis of the undertaking or entity and maintain its viability throughout its lifetime, or that at least 90 % of its original funding or the promotional loan it grants is directly or indirectly guaranteed by the Member State’s central or regional government.</p> <p>‘intermediary institution’ means a credit institution which intermediates promotional loans provided that it does not give them as credit to a final customer.</p> <p>‘promotional loan’ means a loan granted by a promotional bank or through an intermediate bank on a non-competitive, non for profit basis, in order to promote the public policy objectives of central or regional governments in a Member State</p>	<p>If the value to this field is 'Yes', then the institution may deduct the liabilities that arise from promotional loans (see tab 3. Deductions - Section D). Institutions deducting liabilities under this options can be asked to provide additional information to establish eligibility.</p> <p>Please select from the drop-down-list.</p>	Yes						
1C10	1	Is the institution a mortgage credit institution financed by covered bonds, as defined for this field?	<p>‘mortgage credit institution financed by covered bonds’ means institutions referred to in Article 45(3) of the BRRD.</p> <p>. Article 45(3) of the BRRD: ‘Notwithstanding paragraph 1, resolution authorities shall exempt mortgage credit institutions financed by covered bonds which, according to national law are not allowed to receive deposits from the obligation to meet, at all times, a minimum requirement for own funds and eligible liabilities, as: (a) those institutions will be wound-up through national insolvency procedures, or other types of procedure implemented in accordance with Article 38, 40 or 42 of this Directive, provided for those institutions; and (b) such national insolvency procedures, or other types of procedure, will ensure that creditors of those institutions, including holders of covered bonds where relevant, will bear losses in a way that meets the resolution objectives.’</p>	<p>If the value of this field is 'Yes' then this institution thus qualifies for a simplified calculation method: a) If 2B2 is 'Yes', then the institution is qualified for the simplified lump-sum methodology and must only fill in tabs 1 & 2 until Section B; c)) If 2B2 is 'No', it qualifies for a simplified calculation method (see tab 3 Deductions - Section G).</p> <p>Please select from the drop-down-list.</p>	Yes						

5. Definitions and guidance

Section D. Newly supervised institutions and mergers

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
1D1	1	Start date of supervision (only if it is in the course of the year prior to the contributions period)		. This field only applies to an institution whose supervision started in the course of 2021 calendar year. Otherwise, the cell is to be left blank. . In case this field applies to the institution, in case of doubts, it must contact the national resolution authority for further guidance in order to fill in this reporting form.	Yes						
1D2	1	Has the institution merged with another institution after the reference date?		If the institution has merged with another institution in scope after the reference date (see 1E1) this field should indicate "Yes". Please select from the drop-down-list.	Yes						

E. Reference date for the reporting form

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
1E1	1	Reference date for the present reporting form	See n. 4 of Section B "General Instruction for completing the reporting form" of the Read me tab		Yes						

5. Definitions and guidance

Tab 2. Basic annual contribution

Tab 2 consists of the following sections

[A. Basic annual contribution before adjustment of liabilities arising from derivative contracts \(excluding credit derivatives\)](#)

[B. Simplified calculation method](#)

[C. Adjustment of liabilities arising from derivative contracts \(excluding credit derivatives\)](#)

Section A. Basic annual contribution before adjustment of liabilities arising from derivative contracts (excluding credit derivatives)											
Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
2A1	2	Total liabilities, as defined for this field	Total liabilities as defined in: a) Section 3 of Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions (OJ L 372, 31.12.1986, p. 1). Or b) in accordance with the IFRS referred to in Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).	Total liabilities means total balance sheet (sum of liabilities and equity items) at the reference date as reported in the annual financial statements that allowed to define the reference date for the reporting form (see n. 4 of Section B "General instruction for completing the reporting form" of the Read me tab).	Yes						
2A2	2	Own funds, as defined for this field	Article 4(1)(118) of the CRR: 'own funds' means the sum of Tier 1 capital and Tier 2 capital. All fields should be filled with information at individual entity level, except: For a central body and its affiliated institutions, where the affiliated institutions are wholly or partially exempted from prudential requirements in national law in accordance with Article 10 of CRR. In that specific case, one single reporting form should be filled with information at consolidated level.	. Please refer to the EU COREP FINREP Regulation	Yes	I	1	C 01.00	1	Amount	010
2A3	2	Covered deposits, yearly average of the quarterly calculated amounts, as defined for this field	. Deposits referred to in Article 6(1) of Directive 2014/49/EU (DGSD), excluding temporary high balances as defined in Article 6(2) of that Directive. . Article 6(1) DGSD: 'Member States shall ensure that the coverage level for the aggregate deposits of each depositor is EUR 100 000 in the event of deposits being unavailable'; . Excluding temporary high balances as defined in Article 6(2) of that Directive: 'In addition to paragraph 1, Member States shall ensure that the following deposits are protected above EUR 100 000 for at least three months and no longer than 12 months after the amount has been credited or from the moment when such deposits become legally transferable: (a) deposits resulting from real estate transactions relating to private residential properties; (b) deposits that serve social purposes laid down in national law and are linked to particular life events of a depositor such as marriage, divorce, retirement, dismissal, redundancy, invalidity or death; (c) deposits that serve purposes laid down in national law and are based on the payment of insurance benefits or compensation for criminal injuries or wrongful conviction.'	. This field allows to calculate the individual basic annual contribution (see n. 2 of Section A "Objective and structure of the reporting" of Read me tab). . In case the institution does not hold covered deposits or eligible deposits as defined in the Article 2.1(4) of Directive 2014/49/EU (DGSD) at the reference date, it must report '0' (zero) for this field (see n. 10 of Section B "General instruction for completing the reporting form" of the Read me tab). . The calculation is based on an average of the four quarters of the reference year as reported in 1E1.	Yes						

5. Definitions and guidance

Section B. Simplified calculation methods

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
2B1	2	Has your institution been invited by the SRB to complete the full Reporting Form with a view to performing an assessment pursuant to Article 10(8) of the Delegated Regulation?	Answering "Yes" to this field will trigger the process for assessing whether Article 10(8) Delegated Regulation regarding institutions potentially having a risk profile disproportionate to their small size applies to the institution. Consequently institutions are invited to fill in Tab. 3 and Tab. 4 of the reporting form.	The institution is required to answer 'Yes' to this field only when it has specifically been invited to do so by the Single Resolution Board. Please select from the drop-down-list.	Yes						
2B2	2	Does the institution qualify for the simplified lump-sum annual contribution for small institutions? (automatic - not to be filled in)	. The simplified lump-sum methodology is defined in the Articles 10(1-6) of Delegated Regulation and the Article 8(5) of Implementing Regulation. . It allows to determine if an institution qualifies for the simplified lump-sum methodology on the basis of the fields 'total liabilities' (equals total assets), 'own funds' and 'covered deposits' reported above.	. This field is automatically generated by applying the simplified lump-sum methodology as defined in the definition. . This field will be automatically set to 'No' for institutions that answered 'Yes' to field 2B1. However, the outcome of the final assessment pursuant to Article 10(8) of the Delegated Regulation will prevail over the value in field 2B2. If (and only if) it is decided that the risk profile of the institution is not disproportionate to its small size in the final assessment, the institution's annual contribution will be calculated as if 2B2 was 'Yes'.	No						
2B3	2	Does the institution opt for the calculation of an alternative individual annual contribution amount and provide the necessary information? ('Not applicable' only applies if the value to the field 2B2 above is 'No')		. This field must be filled in with 'Yes' or 'No' by institutions qualifying for the simplified lump-sum annual contribution for small institutions (2B1 or 2B2 field value is 'Yes'). . 'Yes' means that the institution provides all the information required in the tabs 2 & 3 so that an alternative contribution can be calculated in accordance with Article 5 of Delegated Regulation. Once calculated, this contribution amount will be compared to the lump-sum (calculated in accordance with Article 10(1-6) of Delegated Regulation) so that the lower amount is applied to the institution in accordance with Article 10(7) of Delegated Regulation. . 'No' means that the institution does not wish the alternative individual annual contribution amount to be calculated in accordance with Article 5. In the latter case, no more information is required from the institution. . If the institution does not qualify for the simplified lump-sum annual contribution for small institutions (2B1 and 2B2 field value is 'No'), the field shall be filled in with 'Not applicable'. . If the institution has been invited to complete the full reporting form, with a view to perform an assessment pursuant to Article 10(8) of the Delegated Regulation (2B1 field is 'Yes'), this field shall be filled in with 'Yes' or 'No'. If (a) the final assessment regarding Article 10(8) of the Delegated Regulation determines that the institution does not have a risk profile that is disproportionate to its small size and (b) the institution answered 'Yes' to 2B3, then the SRB will perform the calculation of an alternative individual annual contribution, pursuant to Article 10(7) of the Delegated Regulation. Please select from the drop-down-list.	Yes						

5. Definitions and guidance

Section C. Adjustment of liabilities arising from derivative contracts (excluding credit derivatives)

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
2C1	2	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	<ul style="list-style-type: none"> 'derivative' means derivatives according to Annex II of the CRR (and therefore excludes credit derivatives). The 'leverage ratio methodology' means here the application of Article 429 and 429a of the CRR on the derivatives scope as defined for this field. 	<ul style="list-style-type: none"> All liabilities arising from all derivative contracts (as defined on the left, even if they are booked off-balance sheet under national accounting standards) must be valued in accordance with the leverage ratio methodology (as defined on the left) of the CRR on a quarterly basis for the reference year so that a yearly average of quarterly values is computed and reported in this field. If this same value is only available for one or some quarters of the reference year, the yearly average of these quarters must be reported. For the value reported in this cell, only netting agreements recognised by the national competent authority in accordance with Art. 295 of the CRR can be taken into account. 	Yes						
2C2	2	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) booked on-balance sheet, when applicable	<ul style="list-style-type: none"> 'derivative': see 2C1 	<ul style="list-style-type: none"> This field only applies to liabilities arising from derivative contracts booked on-balance sheet at the reference date under the accounting standards applied by the institution for the purpose of its annual financial statements (that allowed to define the reference date for the reporting form (See n. 4 of Section B "General Instruction for completing the reporting form" of the Read me tab)). The on-balance sheet value of liabilities arising from derivative contracts (as defined in 2C1) at the reference date and as reported in the annual financial statements mentioned above must be reported in this field. This allows consistency with the field 'Total Liabilities' 2A1 reported above. 	Yes						
2C3	2	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held off-balance sheet, when applicable	<ul style="list-style-type: none"> 'derivative': see 2C1 	<ul style="list-style-type: none"> This field only applies to liabilities arising from derivative contracts held off-balance sheet at the reference date under the accounting standards applied by the institution for the purpose of its annual financial statements (that allowed to define the reference date for the reporting form (See n. 4 of Section B "General Instruction for completing the reporting form" of the Read me tab)). The fair value of derivatives held off-balance-sheet must be calculated by applying the IFRS 13 standard as applicable, or an equivalent under national accounting standards. Positive fair values amounts must be disregarded. Negative fair values, which represent liabilities arising from derivatives held off-balance sheet, must be summed then converted into one absolute amount. This absolute amount must be reported in this field. 	Yes						
2C4	2	Total accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) (automatic - not to be filled in)		<ul style="list-style-type: none"> This field is automatically generated by summing the two fields above. It allows to determine an accounting value for all liabilities arising from all derivatives as defined in the field 2C1 (even if they are held off-balance sheet under national accounting standards). This amount will serve as a basis to calculate the 75% floor applied on the 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' 2C1. 	No						
2C5	2	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology after floor (automatic - not to be filled in)		<ul style="list-style-type: none"> This field is automatically generated by applying a floor on 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' 2C1 so that they are not less than 75% of the 'Total accounting value of liabilities arising from all derivative contracts (excluding credit derivatives)' 2C4. 	No						

5. Definitions and guidance

2C6	2	Total liabilities after adjustment of liabilities arising from all derivative contracts (excluding credit derivatives) (automatic - not to be filled in)		. This field is automatically generated by replacing the 'Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) booked on-balance sheet, when applicable' 2C2 included in the 'total liabilities' 2A1 by the 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology after floor' 2C5.	No						
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5. Definitions and guidance

Tab 3. Deductions

Tab 3 consists of the following sections

- [A. Deductible amount of qualifying liabilities related to clearing activities](#)
- [B. Deductible amount of qualifying liabilities related to the activities of a central securities depository \(CSD\)](#)
- [C. Deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money](#)
- [D. Deductible amount of qualifying liabilities that arise from promotional loans](#)
- [E. Deductible amount of assets and liabilities arising from qualifying Institutional Protection Scheme \(IPS\) liabilities](#)
- [F. Deductible amount of assets and liabilities arising from qualifying intragroup liabilities](#)
- [G. Simplified calculation methods](#)

Section A. Deductible amount of qualifying liabilities related to clearing activities

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	. 'Liabilities' see 2C1	The starting point for the adjustment of qualifying liabilities related to clearing activities arising from derivatives held by the institution are 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No						
3A1	3	Of which: qualifying liabilities arising from derivatives related to clearing activities (yearly average of the quarterly calculated amounts).	. 'qualifying liabilities related to clearing activities' means liabilities related to clearing activities as defined in Article 2(3) of Regulation (EU) No 648/2012, including those arising from any measures the central counterparty takes to meet margin requirements, to set up a default fund and to maintain sufficient pre-funded financial resources to cover potential losses as part of the default waterfall in accordance with that Regulation [Regulation (EU) No 648/2012], as well as to invest its financial resources in accordance with Article 47 of that Regulation [Regulation (EU) No 648/2012]. . 'derivatives' & 'leverage ratio methodology': see 2C1	Qualifying liabilities related to clearing activities (see definition) arising from derivative contracts (see definition in 2C1), even if they are booked off-balance-sheet under national accounting standards, held by the institution must be valued in accordance with the leverage ratio methodology (see definition in 2C1) of the CRR on a quarterly basis for the reference year so that a yearly average of quarterly values is computed and reported in this field.	Yes						
3A2	3	Of which: liabilities arising from derivatives not related to clearing activities (yearly average of the quarterly calculated amounts). (automatic - not to fill in)		This field is automatically generated by deducting 3A1 from the 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (2C1).	No						
3A3	3	Derivative floor factor (automatic - not to fill in)		. This field is automatically generated by dividing the 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology after floor' (2C5) by 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (2C1).	No						
3A4	3	Adjusted value of qualifying liabilities related to clearing activities arising from derivatives (automatic - not to fill in)		This field is automatically generated by multiplying the 'qualifying liabilities arising from derivatives related to clearing activities' (3A1) by the 'Derivative floor factor' (3A3). It allows to apply the floor taken into account on the total liabilities arising from derivatives (in the Section C of the tab '2. Basic annual contribution') on the qualifying liabilities arising from derivatives related to clearing activities, so that the deducted derivative amount is consistent with the total derivative amount in total liabilities.	No						

Ex-ante contributions to the Single Resolution Fund - reporting form for the 2022 contribution period

5. Definitions and guidance

3A5	3	Total accounting value of qualifying liabilities related to clearing activities		On-balance sheet accounting value of qualifying liabilities related to clearing activities (as defined in 3A1) held by the institution at the reference date under the accounting standards applied by the institution for the purpose of its annual financial statements (that allowed to define the reference date for the reporting form (see n. 4 of Section A "Objective and structure of the reporting form" of the Read Me tab)).	Yes						
3A6	3	Of which: arising from derivatives		Of which arising from derivatives	Yes						
3A7	3	Of which: not arising from derivatives (automatic - not to fill in)		Of which not arising from derivatives. This field is automatically generated by deducting qualifying liabilities related to clearing activities arising from derivatives (3A6) from the 'Total accounting value of qualifying liabilities related to clearing activities' (3A5).	No						
3A8	3	Total deductible amount of qualifying liabilities related to clearing activities (automatic - not to fill in)		. This field is the sum of qualifying liabilities related to clearing activities not arising from derivatives (3A7) and the 'Adjusted value of qualifying liabilities related to clearing activities arising from derivatives' (3A4). It allows to take into account the adjustments made on the qualifying liabilities arising from derivatives in the total qualifying liabilities related to clearing activities. . The generated amount corresponds to the qualifying liabilities related to clearing activities that can be deducted from the adjusted total liabilities (2C6) for the calculation of the individual contribution.	No						

5. Definitions and guidance

Section B. Deductible amount of qualifying liabilities related to the activities of a central securities depository (CSD)

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	. 'Liabilities' see 2C1	The starting point for the adjustment of qualifying liabilities related to Central Securities Depository arising from derivatives held by the institution are 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No						
3B1	3	Of which: qualifying liabilities arising from derivatives related to CSD activities (yearly average of the quarterly calculated amounts).	. 'qualifying liabilities arising from derivatives related to the activities of a CSD' means liabilities related to the activities of a central securities depository, including liabilities to participants or service providers of the central securities depository with a maturity of less than seven days arising from activities for which it has obtained an authorisation to provide banking-type ancillary services in accordance with Title IV of Regulation (EU) No 909/2014, but excluding other liabilities arising from such banking-type activities. . 'derivatives' & 'leverage ratio methodology': see 2C1	Qualifying liabilities related to CSD activities (see definition) arising from derivative contracts must be valued in accordance with the leverage ratio methodology (see definitions in 2C1) of the CRR on a quarterly basis for the reference year so that a yearly average of quarterly values is computed and reported in this field.	Yes						
3B2	3	Of which: liabilities arising from derivatives not related to CSD activities (yearly average of the quarterly calculated amounts). (automatic - not to fill in)		This field is automatically generated by deducting 3B1 from 2C1 (same logic applies as for 3A2)	No						
3B3	3	Derivative floor factor (automatic - not to fill in)		See 3A3	No						
3B4	3	Adjusted value of qualifying liabilities related to CSD activities arising from derivatives (automatic - not to fill in)		This field is automatically generated by multiplying 3B1 by 3B3 (same logic applies as for 3A4)	No						
3B5	3	Total accounting value of qualifying liabilities related to CSD activities		On-balance sheet accounting value of qualifying liabilities related to CSD activities (as defined in 3B1). Refer to 3A5 for further details.	Yes						
3B6	3	Of which: arising from derivatives		Of which: arising from derivatives	Yes						
3B7	3	Of which: not arising from derivatives (automatic - not to fill in)		See 3A7	No						

5. Definitions and guidance

3B8	3	Total deductible amount of qualifying liabilities related to CSD activities (automatic - not to fill in)		This field is automatically generated by adding 3B7 to 3B4 (same logic applies as for 3A8)	No						
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5. Definitions and guidance

Section C. Deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	. 'Liabilities' see 2C1	The starting point for the adjustment of qualifying liabilities that arise from virtue of holding client assets or client money from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No						
3C1	3	Of which: qualifying liabilities arising from derivatives that arise by virtue of holding client assets or client money (yearly average of the quarterly calculated amounts).	. 'qualifying liabilities that arise by virtue of holding client assets or client money' means the liabilities that arise by virtue of holding client assets or client money including client assets or client money held on behalf of UCITS as defined in Article 1(2) of Directive 2009/65/EC of the European Parliament and of the Council or of AIFs as defined in point (a) of Article 4(1) of Directive 2011/61/EU of the European Parliament and of the Council, provided that such a client is protected under the applicable insolvency law. . 'derivatives' & 'leverage ratio methodology': see 2C1	Qualifying liabilities that arise by virtue of holding client assets or client money (see definition) arising from derivative contracts must be valued in accordance with the leverage ratio methodology (see definition in 2C1) of the CRR on a quarterly basis for the reference year so that a yearly average of quarterly values is computed and reported in this field.	Yes						
3C2	3	Of which: liabilities arising from derivatives that do not arise by virtue of holding client assets or client money (yearly average of the quarterly calculated amounts). (automatic - not to fill in)		This field is automatically generated by deducting 3C1 from 2C1 (same logic applies as for 3A2)	No						
3C3	3	Derivative floor factor (automatic - not to fill in)		See 3A3	No						
3C4	3	Adjusted value of qualifying liabilities that arise by virtue of holding client assets or client money arising from derivatives (automatic - not to fill in)		This field is automatically generated by multiplying 3C1 by 3C3 (same logic applies as for 3A4)	No						
3C5	3	Total accounting value of qualifying liabilities that arise by virtue of holding client assets or client money		On-balance sheet accounting value of qualifying liabilities that arise by virtue of holding client assets or client money (as defined in 3C1). Refer to 3A5 for further details.	Yes						
3C6	3	Of which: arising from derivatives		Of which: arising from derivatives	Yes						
3C7	3	Of which: not arising from derivatives (automatic - not to fill in)		See 3A7	No						
3C8	3	Total deductible amount of qualifying liabilities that arise by virtue of holding client assets or client money (automatic - not to fill in)		This field is automatically generated by adding 3C7 to 3C4 (same logic applies as for 3A8)	No						

5. Definitions and guidance

Section D. Deductible amount of qualifying liabilities that arise from promotional loans

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01				
						Annex	Template number	Template code	ID	Column
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	. 'Liabilities' see 2C1	The starting point for the adjustment of qualifying liabilities related to promotional loans arising from derivatives held by the institution are 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No					
3D1	3	Of which: qualifying liabilities arising from derivatives that arise from promotional loans (yearly average of the quarterly calculated amounts).	. 'Qualifying liabilities that arise from promotional loans' means the liabilities of the intermediary institution towards the originating or another promotional bank or another intermediary institution and the liabilities of the original promotional bank towards its funding parties in so far as the amount of these liabilities is matched by the promotional loans of that institution. . 'The liabilities of an intermediary institution (as defined in the field '1C9'), which receives funding from the promotional bank for promotional loans and pass these promotional loans through to a commercial bank which finally grants the promotional loan to the ultimate customers, can qualify for deduction provided that the amount of these liabilities is matched by the amount of promotional loans on the asset side of that intermediary institution. Likewise, the liabilities of a promotional bank (as defined in the field '1C10'), that arise from promotional loans can qualify for deduction provided that the amount of these liabilities is matched by the amount of promotional loans on the asset side of that promotional bank.' . 'derivatives' & 'leverage ratio methodology': see 2C1	Qualifying liabilities that arise from promotional loans (see definition) arising from derivative contracts must be valued in accordance with the leverage ratio methodology (see definitions in 2C1) of the CRR on a quarterly basis for the reference year so that a yearly average of quarterly values is computed and reported in this field.	Yes					
3D2	3	Of which: liabilities arising from derivatives that do not arise from promotional loans (yearly average of the quarterly calculated amounts). (automatic - not to fill in)		This field is automatically generated by deducting 3D1 from 2C1 (same logic applies as for 3A2)	No					
3D3	3	Derivative floor factor (automatic - not to fill in)		See 3A3	No					
3D4	3	Adjusted value of qualifying liabilities that arise from promotional loans arising from derivatives (automatic - not to fill in)		This field is automatically generated by multiplying 3D1 by 3D3 (same logic applies as for 3A4)	No					
3D5	3	Total accounting value of qualifying liabilities that arise from promotional loans		On-balance sheet accounting value of qualifying liabilities that arise from promotional loans (as defined in 3D1). Refer to 3A5 for further details.	Yes					
3D6	3	Of which: arising from derivatives		Of which: arising from derivatives	Yes					
3D7	3	Of which: not arising from derivatives (automatic - not to fill in)		See 3A7	No					

5. Definitions and guidance

3D8	3	Total deductible amount of qualifying liabilities that arise from promotional loans (automatic - not to fill in)		This field is automatically generated by adding 3D7 to 3D4 (same logic applies as for 3A8)	No						
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5. Definitions and guidance

Section E. Deductible amount of assets and liabilities arising from qualifying Institutional Protection Scheme (IPS) liabilities

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01				
						Annex	Template number	Template code	ID	Column
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	. 'Liabilities' see 2C1	The starting point for the adjustment of qualifying IPS liabilities arising from derivatives held by the institution are 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No					
3E1	3	Of which: qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member (yearly average of the quarterly calculated amounts).	. 'qualifying IPS liabilities' means liabilities created by a 'qualifying IPS member' through an agreement entered into with another institution which is member of the same IPS. . 'qualifying IPS member' means a member of an arrangement that meets the requirements laid down in Article 113(7) of the CRR, which has been allowed by the competent authority to apply Article 113(7) of the CRR. . 'derivatives' & 'leverage ratio methodology': see 2C1 field	Qualifying IPS liabilities (as defined on the left) that arise from a qualifying IPS member (see definition) arising from derivative contracts must be valued in accordance with the leverage ratio methodology (see definition in 2C1) of the CRR on a quarterly basis for the reference year so that a yearly average of quarterly values is computed and reported in this field.	Yes					
3E2	3	Of which: non qualifying IPS liabilities arising from derivatives (yearly average of the quarterly calculated amounts). (automatic - not to fill in)		This field is automatically generated by deducting 3E1 from 2C1 (same logic applies as for 3A2)	No					
3E3	3	Derivative floor factor (automatic - not to fill in)		See 3A3	No					
3E4	3	Adjusted value of qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member (automatic - not to fill in)		This field is automatically generated by multiplying 3E1 by 3E3 (same logic applies as for 3A4)	No					
3E5	3	Total accounting value of qualifying IPS liabilities		On-balance sheet accounting value of qualifying IPS liabilities (as defined in 3E1). Refer to 3A5 for further details.	Yes					
3E6	3	Of which: arising from derivatives		Of which: arising from derivatives	Yes					

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5. Definitions and guidance

3E7	3	Of which: not arising from derivatives (automatic - not to fill in)		See 3A7	No						
3E8	3	Adjusted value of total qualifying IPS liabilities (automatic - not to fill in)		This field is automatically generated by adding 3E7 to 3E4 (same logic applies as for 3A8)	No						
3E9	3	Total accounting value of qualifying IPS assets held by the qualifying IPS member	The same definition for assets applies as for liabilities: . 'qualifying IPS liabilities' means liabilities created by a 'qualifying IPS member' through an agreement entered into with another institution which is member of the same IPS. . 'qualifying IPS member' means a member of an arrangement that meets the requirements laid down in Article 113(7) of the CRR, which has been allowed by the competent authority to apply Article 113(7) of the CRR.	. On-balance sheet accounting value of qualifying IPS assets (as defined in 3E1) held by the qualifying IPS member. . These assets should give rise to qualifying IPS liabilities held by the qualifying IPS member counterpart as defined in '3E5'. Otherwise, these assets don't qualify.	Yes						
3E10	3	Adjusted value of total qualifying IPS assets (yearly average of the quarterly calculated amounts).		An institution can only deduct a qualifying IPS asset amount as it is valued by the IPS member counterpart (as a liability) taking into account the derivative adjustment and the 'derivative floor factor' of the same IPS member counterpart (steps in the sub-sections E.i and E.ii that lead to the qualifying IPS liability amount). It must be valued in accordance with the leverage ratio methodology (see definition in 2C1) of the CRR on a quarterly basis for the reference year so that a yearly average of quarterly values is computed and reported in this field.	Yes						
3E11	3	Total deductible amount of assets and liabilities arising from qualifying IPS liabilities (automatic - not to fill in)		. This field is automatically generated by summing the 'Adjusted value of qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member' (3E8) and the 'Adjusted value of total qualifying IPS assets' (3E10), then dividing this sum by 2. . It allows qualifying IPS liabilities to be evenly deducted from the amount of total liabilities of the IPS members. . The generated amount corresponds to the qualifying assets and liabilities arising from qualifying IPS liabilities that can be deducted from the adjusted total liabilities (2C6) for the calculation of the individual contribution.	No						

5. Definitions and guidance

Section F. Deductible amount of assets and liabilities arising from qualifying intragroup liabilities

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01				
						Annex	Template number	Template code	ID	Column
2C1	3	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).	. 'Liabilities' see 2C1	The starting point for the adjustment of qualifying intragroup liabilities arising from derivatives held by the institution are 'Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology' (see 2C1).	No					
3F1	3	Of which: qualifying intragroup liabilities arising from derivatives (yearly average of the quarterly calculated amounts).	. 'Qualifying intragroup liabilities' means intragroup liabilities arising from transactions entered into by an institution with an institution which is part of the same group, provided that all the following conditions are met: (i) each institution is established in the Union; (ii) each institution is included in the same consolidated supervision in accordance with Articles 6 to 17 of CRR on a full basis and is subject to an appropriate centralised risk evaluation, measurement and control procedures; and (iii) there is no current or foreseen material practical or legal impediment to the prompt repayment of the liability when due . 'derivatives' & 'leverage ratio methodology': see 2C1 field	Qualifying intragroup liabilities (as defined on the left) arising from derivative contracts must be valued in accordance with the leverage ratio methodology (see definition in 2C1) of the CRR on a quarterly basis for the reference year so that a yearly average of quarterly values is computed and reported in this field.	Yes					
3F2	3	Of which: liabilities arising from derivatives that are not intragroup (yearly average of the quarterly calculated amounts). (automatic - not to fill in)		This field is automatically generated by deducting 3F1 from 2C1 (same logic applies as for 3A2)	No					
3F3	3	Derivative floor factor (automatic - not to fill in)		See 3A3	No					
3F4	3	Adjusted value of qualifying intragroup liabilities arising from derivatives (automatic - not to fill in)		This field is automatically generated by multiplying 3F1 by 3F3 (same logic applies as for 3A4)	No					
3F5	3	Total accounting value of qualifying intragroup liabilities		On-balance sheet accounting value of qualifying intragroup liabilities (as defined in 3F1). Refer to 3A5 for further details.	Yes					
3F6	3	Of which: arising from derivatives		Of which: arising from derivatives	Yes					
3F7	3	Of which: not arising from derivatives (automatic - not to fill in)		See 3A7	No					
3F8	3	Adjusted value of total qualifying intragroup liabilities (automatic - not to fill in)		This field is automatically generated by adding 3F7 to 3F4 (same logic applies as for 3A8)	No					

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3F9	3	Total accounting value of qualifying intragroup assets held by the institution	The same definition applies for intragroup assets as for intragroup liabilities: . 'Qualifying intragroup liabilities' means intragroup liabilities arising from transactions entered into by an institution with an institution which is part of the same group, provided that all the following conditions are met: (i) each institution is established in the Union; (ii) each institution is included in the same consolidated supervision in accordance with Articles 6 to 17 of CRR on a full basis and is subject to an appropriate centralised risk evaluation, measurement and control procedures; and (iii) there is no current or foreseen material practical or legal impediment to the prompt repayment of the liability when due	. On-balance sheet accounting value of qualifying intragroup assets (as defined on the left) held by the institution. . These assets should give rise to qualifying intragroup liabilities held by the qualifying intragroup counterpart as defined in the field '3F5'. Otherwise, these assets don't qualify.	Yes							
3F10	3	Adjusted value of total qualifying intragroup assets (yearly average of the quarterly calculated amounts).		An institution can only deduct a qualifying intragroup asset amount as it is valued by the intragroup counterpart (as a liability) taking into account the derivative adjustment and the 'derivative floor factor' of the same intragroup counterpart (steps in the sub-sections F.i and F.ii that lead to the qualifying intragroup liability amount). It must be valued in accordance with the leverage ratio methodology (see definition in 2C1) of the CRR on a quarterly basis for the reference year so that a yearly average of quarterly values is computed and reported in this field.	Yes							
3F11	3	Total deductible amount of assets and liabilities arising from qualifying intragroup liabilities (automatic - not to fill in)		. This field is automatically generated by summing the 'Adjusted value of qualifying intragroup liabilities arising from derivatives' (3F8) and the 'Adjusted value of total qualifying intragroup assets' (3F10), then dividing this sum by 2. . It allows qualifying intragroup liabilities to be evenly deducted from the amount of total liabilities of the group counterparts. . The generated amount corresponds to the qualifying intragroup assets and liabilities that can be deducted from the adjusted total liabilities (2C6) for the calculation of the individual contribution.	No							

Section G. Simplified calculation methods

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
1C8	3	Is the institution an investment firm authorized to carry out only the limited services and activities listed in the guidance document for this field?		. Field is automatically generated on the basis of 1C8 in the tab '1. General information'. . Investment firm authorized to carry out only limited services and activities can qualify for the lump-sum approach that is specific to these institutions (see 2B2). No more information is needed from this institution. . Otherwise, they qualify for a simplified approach. In that case, they don't have to fill in the tab 4. . However, the resolution authority, after assessment of the risk profile, could ask for additional information and institutions could be potentially asked to fill in the full reporting form (tabs 1 to 4) Please select from the drop-down-list.	No						
1C10	3	Is the institution a mortgage credit institution financed by covered bonds, as defined for this field?		. Field is automatically generated on the basis of 1C10 in the tab '1. General information'. . Mortgage credit institutions can qualify for the lump-sum for small institutions (see 2B2). No more information is needed from this institution. . Otherwise, they qualify for a simplified approach that is specific to these institutions (50% of the basic annual contribution taking into account deductions). In that case, they don't have to fill in the tab 4. . However, the resolution authority, after assessment of the risk profile, could ask for additional information and institutions could be potentially asked to fill in the full reporting form (tabs 1 to 4) Please select from the drop-down-list.	No						

5. Definitions and guidance

Tab 4. Risk adjustment

Tab 4 consists of the following sections

- A. 'Risk exposure' pillar
- B. 'Stability and variety of sources of funding' pillar
- C. 'Share of interbank loans and deposits in the EU' pillar
- D. 'Additional risk indicators to be determined by the resolution authority' pillar

Section A. 'Risk exposure' pillar

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
4A1	4	Has the competent authority granted a waiver from the application of the Leverage ratio risk indicator to the institution at individual level?		<p>.'Yes' means that the competent authority has granted a waiver from the application of the Leverage ratio risk indicator to the institution at the reference date under circumstances defined in Part One, Title II, Chapter 1 of the CRR.</p> <p>.'No' means that such a waiver was not granted to the institution. Consequently, the value to the field 4A2 must be 'Individual', the value to the fields 4A3 to 4A6 must be empty, and the institution must report the leverage ratio at individual legal entity level at the reference date in the field 4A7.</p> <p>Please select from the drop-down-list.</p>	Yes						
4A2	4	Reporting level of the Leverage ratio risk indicator	<p>.'consolidated level' means on the basis of the consolidated situation which results from applying the requirement in accordance with Part One, Title II, Chapter 2 of the CRR to an institution as if that institution formed, together with one or more other entities, a single institution (Art. 4.1(47) of the CRR).</p> <p>.'sub-consolidated level' means on the basis of the consolidated situation of a parent institution, financial holding company or mixed financial holding company, excluding a sub-group of entities, or on the basis of the consolidated situation of a parent institution, financial holding company or mixed financial holding company that is not the ultimate parent institution, financial holding company or mixed financial holding company (Art. 4.1(49) of the CRR).</p> <p>.'Individual' means that the risk indicator is reported at individual legal entity level (no waiver or no figure available at sub-consolidated or consolidated levels in case of a waiver).</p>	<p>As mentioned in the general instruction n°7 in the 'Read me' tab, where a competent authority has granted a waiver to an institution for the application of a risk indicator, the relevant indicators may be reported at consolidated level. In such cases, the score obtained by those indicators at consolidated level shall be attributed to each institution, which is part of the group for the purposes of calculating that institution's risk indicators. If despite being granted such a waiver neither figures at sub-consolidated nor consolidated levels are available, the associated risk indicators must be produced and reported at individual entity level.</p> <p>Please select from the drop-down-list.</p>	Yes						
4A3	4	Name of the parent (only in case of waiver)		<p>This field only applies, if the value to the field 4A2 is:</p> <p>.'sub-consolidated', then the institution should fill in the full registration name of the EU parent institution.</p> <p>.'consolidated' then the institutions should fill in the full registration name of the EU ultimate parent institution.</p>	Yes						
4A4	4	LEI code of the parent (only in case of waiver)	See 1A7	<p>This field only applies, if the value to the field 4A2 is:</p> <p>.'sub-consolidated', then the institution should fill in the LEI code (see 1A6) of the EU parent institution.</p> <p>.'consolidated' then the institutions should fill in the LEI code (see 1A6) of the EU ultimate parent institution.</p>	Yes						
4A6	4	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)	See 1A7	<p>. This field only applies if the value to the field 4A2 is not 'Individual'.</p> <p>. The risk indicator reported in 4A7 at (sub-)consolidated level must be attributed to each institution which is part of the same (sub-)group (i.e. sub-consolidation group or consolidation group). Consequently, the institution must report the identifier code (see 1A8) of all the institutions which are part of the same (sub-)consolidation and are in the scope of the 2022 ex-ante contribution period. Each identifier code must be separated by a slash (/) without spaces. For example: XXX1/YYY2/ZZZ3</p>	Yes						

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4A7	4	Leverage ratio, at the reporting level selected in Field ID 4A2	Leverage Ratio using a transitional definition of Tier 1 as determined for the purpose of the template number 47 (LRCalc) of Annex X of the EU COREP FINREP Regulation (Reporting on Leverage).	At the reporting date and at the reporting level selected in 4A2	Yes	X	47	C 47.00		010	340
4A8	4	Has the competent authority granted a waiver from the application of the CET1 ratio risk indicator to the institution at individual level?		. 'Yes' means that the competent authority authorises waivers from the application of the CET1 ratio risk indicator (as defined below) to institutions at individual level, and has granted this waiver to the institution at the reference date under circumstances defined in Part One, Title II, Chapter 1 of the CRR. . 'No' means that such a waiver was not granted to the institution. Consequently, the value to the field 4A9 below must be 'Individual', the value to the fields 4A10 to 4A13 must be empty, and the institution must report the risk indicators at individual legal entity level at the reference date in the fields 4A14 & 4A15. Please select from the drop-down-list.	Yes						
4A9	4	Reporting level of the CET1 ratio risk indicator	See 4A2	Same rules apply as for 4A2 Please select from the drop-down-list.	Yes						
4A10	4	Name of the parent (only in case of waiver)		Same rules apply as for 4A3	Yes						
4A11	4	LEI code of the parent (only in case of waiver)	See 1A7	Same rules apply as for 4A4	Yes						
4A13	4	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)	See 1A7	Same rules apply as for 4A6	Yes						
4A14	4	CET1 capital, at the reporting level selected in Field ID 4A9	Common Equity Tier 1 Capital' as referred to in Article 26 to 50 CRR and as determined for the purpose of the template 1/CA1 of Annex I of the EU COREP FINREP Regulation (Reporting on own funds and own funds requirements).	This field should be filled in at the reporting date and at the reporting level selected in 4A9	Yes	I	1	C 01.00	1.1.1	Amount	020
4A15	4	Total Risk Exposure, at the reporting level selected in Field ID 4A9	Total risk exposure' as defined in Article 92(3) CRR and as determined for the purpose of the template number 2/CA2 of Annex I of EU COREP FINREP Regulation (Reporting on own funds and own funds requirements).	This field should be filled in at the reporting date and at the reporting level selected in 4A9	Yes	I	2	C 02.00	1	Amount	010
4A16	4	CET1 ratio, at the reporting level selected in Field ID 4A9 (automatic - not to fill in)	Common Equity Tier 1 Capital Ratio' means the ratio as referred to in Article 92(2)(a) CRR and as determined for the purpose of the template 3/CA3 of Annex I of the EU COREP FINREP Regulation (Reporting on own funds and own funds requirements).	This field is automatically generated	No	I	3	C 03.00	1	Amount	010
4A17	4	Total assets, at the reporting level selected in Field ID 4A9	See 2A1	. At the reporting date and at the reporting level selected in 4A9). The data should be reported in accounting standards. . If the reporting level in 4A9 is 'Individual', the value for 4A17 must equal the value for 2A1 (total liabilities equals total assets equals total balance sheet)	Yes						
4A18	4	TRE/TA, at the reporting level selected in Field ID 4A9 (automatic - not to fill in)		This field is automatically generated	No						

5. Definitions and guidance

Section B. 'Stability and variety of sources of funding' pillar

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
4B1	4	Has the competent authority granted a waiver from the application of the LCR risk indicator to the institution at individual level?		. 'Yes' means that the competent authority has granted a waiver from the application of the LCR risk indicator to the institution at the reference date under circumstances defined in Part One, Title II, Chapter 1 of the CRR. . 'No' means that such a waiver was not granted to the institution. Consequently, the value to the field 4B2 below must be 'Individual', the value to the fields 4B3 to 4B5 must be empty, and the institution must report the risk indicator at individual legal entity level at the reference date in the fields 4B6. Please select from the drop-down-list.	Yes						
4B2	4	Reporting level of the LCR risk indicator	See 4A2	As mentioned in the general instruction n°7 in the 'Read me' tab, where a competent authority has granted a waiver to an institution for the application of the LCR indicator, it must be reported at the level of the liquidity sub-group. The score obtained by that indicator at the liquidity sub-group level shall be attributed to each institution, which is part of the liquidity sub-group for the purposes of calculating that institution's risk indicator. Please select from the drop-down-list.	Yes						
4B3	4	Name of the parent (only in case of waiver)		Same rules apply as for 4A3	Yes						
4B4	4	LEI code of the parent (only in case of waiver)	See 1A7	Same rules apply as for 4A4	Yes						
4B5	4	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)	See 1A7	Same rules apply as for 4A6	Yes						
4B6	4	LCR, at the reporting level selected in Field ID 4B2	Liquidity Coverage Ratio' (LCR) as defined in article 412 of CRR and Commission Delegated Regulation 2015/61. The ratio is reported in accordance with EU COREP FINREP Regulation	At the reporting date and at the reporting level selected in 4B2	Yes	XXIV	76	C 76.00	3	10	30

Section C. 'Importance of an institution to the stability of the financial system or economy' pillar

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
4C1	4	Has the competent authority granted a waiver from the reporting requirement to the institution at individual level?		. 'Yes' means that the competent authority has granted a waiver from the application of the interbank loans and deposits indicators reporting requirement to the institution at the reference date under circumstances defined in the CRR. . 'No' means that such a waiver was not granted to the institution. Consequently, the value to the field 4C2 below must be 'Individual', the value to the fields 4C3 to 4C5 must be empty, and the institution must report the risk indicator at individual legal entity level at the reference date in the fields 4C6 and 4C7. Please select from the drop-down-list.	Yes						
4C2	4	Reporting level of the risk indicator	See 4A2	The data points to be reported here (interbank loans and interbank deposits) are not prudential ratios but market shares. In accordance with the Commission Delegated Regulation, the SRB may accept the data points at consolidated level if the competent authority has waived the application of the reporting requirement in accordance with the CRR. However, the principle set forth in the general instruction n°7 in the 'Read me' tab continues to apply, meaning that if data at consolidated level is used, the SRB is compelled to use the data points for each institution in the group and thus impacting its market share. The discretion to select the reporting level of the data points provided lies with the institution, provided that the general instructions in the 'Read me' tab (e.g. general instruction n°6) are complied with. Please select from the drop-down-list.	Yes						

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4C3	4	Name of the parent (only in case of waiver)		Same rules apply as for 4A3	Yes						
4C4	4	LEI code of the parent (only in case of waiver)	See 1A7	Same rules apply as for 4A4	Yes						
4C5	4	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)	See 1A7	Same rules apply as for 4A6	Yes						
4C6	4	Total amount of interbank loans at the reporting level selected in Field ID 4C2	<p>Interbank loans are defined as the sum of the carrying amounts of loans and advances to credit institutions and other financial corporations as determined for the purpose of template number 4.1, 4.2.1, 4.2.2, 4.3.1 and 4.4.1 of Annex III and Annex IV and template number 4.6, 4.7, 4.8, 4.9 and 4.10 of Annex IV of EU COREP FINREP Regulation.</p> <p>For the definition of 'loans and advances', please refer to Annex V part 1 (32 and 44(a)) of the EU COREP FINREP Regulation.</p> <p>For the definition of 'credit institutions and other financial corporations', please refer to Annex V part 1 (42(c) and (d)) of the EU COREP FINREP Regulation.</p>	The institution is required to sum up all the amounts reflected in the cells identified by column & row in the relevant templates.	Yes	III/IV	4.1 4.2.1 4.2.2 4.3.1 4.4.1 4.6 4.7 4.8 4.9 4.10	F04.01 F04.02.1 F04.02.2 F04.03.1 F04.04.1 F04.06 F04.07 F04.08 F04.09 F04.10		010 010 010 010 010 010 010 010+035 050 010	150+160 140+150 150+160 140+150 100+110 150+160 150+160 100+110 150+160
4C7	4	Total amount of interbank deposits at the reporting level selected in Field ID 4C2	Interbank deposits are defined as the carrying amount of the deposits of credit institutions and other financial corporations as determined for the purpose of template number 8.1 of Annex III and IV of EU COREP FINREP Regulation.	- The institution is required to sum up all the amounts reflected in the cells identified by column & row in the relevant templates.	Yes	III/IV	8.1	F08.01		010+020+030+034+035	160+210
4C8	4	Total of reported interbank loans and deposits at the reporting level selected in Field ID 4C2 (automatic - not to fill in)	Total interbank loans and deposits in the EU are the sum of the aggregate interbank loans and deposits held by institutions in each Member State as calculated in accordance with Article 15 of Commission Delegated Regulation 2015/63.		No						

Section D. 'Additional risk indicators to be determined by the resolution authority' pillar

Field ID	Tab	Field	Definitions	Guidance	Field to fill in by the institution? (Yes / No)	EU COREP FINREP Regulation Link: http://data.europa.eu/eli/reg_impl/2014/680/2020-06-01					
						Annex	Template number	Template code	ID	Column	Row
4D1	4	Risk exposure amount for market risk on traded debt instruments and equity, at the reporting level selected in Field ID 4A9	<p>Article 92(3)(b)(i) CRR: 'the own funds requirements, determined in accordance with Title IV of this Part or Part Four, as applicable, for the trading-book business of an institution, for the following: (i) position risk'</p> <p>Article 92(4)(b) CRR: 'institutions shall multiply the own funds requirements set out in points (b) to (e) of that paragraph by 12,5.'</p>	This field should be filled in at the reporting date and at the reporting level selected in 4A9 for the CET1 Ratio with the sum of both elements indicated in the column K.	Yes	I	2	C 02.00	a) SA: 1.3.1.1+1.3.1.2+1.3.1.3 + b) IM: 1.3.2 (exclusion of Foreign Exchange & Commodities to be performed)	010	a) SA: 540+550+555 + b) IM: 580 (exclusion of Foreign Exchange & Commodities to be performed)
4D2	4	a) Divided by Total Risk Exposure (automatic - not to fill in)		This field is automatically generated Denominator 4A15	No						
4D3	4	b) Divided by CET1 Capital (automatic - not to fill in)		This field is automatically generated Denominator 4A14	No						
4D4	4	c) Divided by Total Assets (automatic - not to fill in)		This field is automatically generated Denominator 4A17	No						
4D5	4	Total off-balance sheet nominal amount, at the reporting level selected in Field ID 4A9	The 'Total off-balance sheet nominal amount' is determined as the sum of the amounts reported in rows 100, 140, 150 and 160, and in the column 070 of the template C 40.00	This field should be filled in at the reporting date and at the reporting level selected in 4A9 for the CET1 Ratio	Yes	X	40	C 40.00		070	100+140+150+160
4D6	4	a) Divided by Total Risk Exposure (automatic - not to fill in)		This field is automatically generated Denominator 4A15	No						

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4D7	4	b) Divided by CET1 Capital (automatic - not to fill in)		This field is automatically generated Denominator 4A14	No							
4D8	4	c) Divided by Total Assets (automatic - not to fill in)		This field is automatically generated Denominator 4A17	No							
4D9	4	Total derivative exposure, at the reporting level selected in Field ID 4A9	The 'Total derivative exposure' is determined as the sum of the amounts reported in rows 060,070,080,090,100,110,120,130,140 of the C 47.00 template	This field should be filled in only at the reporting date and at the reporting level selected in 4A9 for the CET1 Ratio	Yes	X	47	C 47.00		010	060+070+080+090+100+110+120+130+140	
4D10	4	Of which: derivatives cleared through a central counterparty (CCP), at the reporting level selected in Field ID 4D9	See 1C5	This field should be filled in at the reporting date and at the reporting level selected in 4A9 for the CET1 Ratio	Yes							
4D11	4	a) Divided by Total Risk Exposure (automatic - not to fill in)		This field is automatically generated Denominator 4A15	No							
4D12	4	b) Divided by CET1 Capital (automatic - not to fill in)		This field is automatically generated Denominator 4A14	No							
4D13	4	c) Divided by Total Assets (automatic - not to fill in)		This field is automatically generated Denominator 4A17	No							
1C3	4	Is the institution member of an 'Institutional Protection Scheme' (IPS)?		This field is automatically generated	No							
1C4	4	Has the competent authority granted the permission referred to in Article 113(7) of the CRR to the institution? (only to fill in if the value to the field above is 'Yes'. Otherwise 'Not applicable')		This field is automatically generated	No							
4D14	4	Name of the IPS (only if Yes above)		.This field only applies, if the value to the field 1C4 is 'Yes'. It should be filled in with the full registration name of the IPS.	Yes							
4D17	4	Does the institution meet the three conditions specified for this field (see definitions and guidance) at the reference date?	Yes' means that the three conditions below are met at the reference date: a) The institution is part of a group that has been put under restructuring after receiving any State or equivalent funds such as from a resolution financing arrangement; b) The institution is part of a group that is still within the restructuring or winding down or liquidation period; c) The institution is part of a group that is not in the last 2 years of implementation of the restructuring plan.	Please select from the drop-down-list	Yes							
4D18	4	For institutions that are part of a group: Name of the EU parent (to fill in even if 'No' above)		This field should be filled in with the full registration name of the EU parent or should be left blank if the institution is not part of a group and does not have an EU parent.	Yes							
4D19	4	For institutions that are part of a group: LEI code of the EU parent (to fill in even if 'No' above)	See 1A7	For institutions that are part of a group: LEI code of the EU parent. For institutions that are not part of a group: Please leave blank.	Yes							

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6. Validation rules

The tab consolidates the information reported in the form, and includes validation rules and consistency checks that shall be solved by the institution before submitting the information. This tab has to be intended as an indication of the results of the controls that can possibly lead to a message error to the institution

Validation of the format of the fields filled in by the institution (yellow background fields)							Consistency checks					
OVERALL FORMAT						NOK	OVERALL CONSISTENCY				NOK	
Tab	Field ID	Rule ID	Field	Value	Is the form complete? ('NOK' means to fill in)	Are there 0 (zero) amounts? ('NOK' means the reporting entity should check; 'Warning' means the reporting entity should check)	Relevance test (is the validation rule applicable to this institution?)	Field ID	Rule ID	Control Passed? ('NOK' means the reporting entity should check; 'Warning' means the reporting entity should check)	Consistency checks	Relevance test (is the validation rule applicable to this institution?)
1	1A1	1	Name of the institution		NOK			1A6; 1A5	srf_v0002	OK	The first two letters of the RIAD MFI code ('1A6') must match the two-letter ISO code of the country of registration ('1A5')	
1	1A2	2	Address of the institution		NOK			1A7	srf_v0199	NOK	LEI code ('1A7') should be filled in with 20 alphanumeric characters	
1	1A3	3	Postal code of the institution		NOK			1C1; 1C7	srf_v0003	NOK	A credit institution cannot be an investment firm at the same time and vice versa. An institution has to be one or the other	
1	1A4	4	City of the institution		NOK			1C2; 4A2	srf_v0004	OK	A central body ('1C2') must report at (sub-)consolidated level ('4A2') [Leverage Ratio].	
1	1A5	5	Country of registration of the institution		NOK			1C2; 4A9	srf_v0005	OK	A central body ('1C2') must report at (sub-)consolidated level ('4A9') [CET1]	
1	1A6	6	RIAD code of the institution (for credit institutions only) or SRB identifier where a RIAD code is not available		NOK			1C2; 4B2	srf_v0125	OK	A central body ('1C2') must report at (sub-)consolidated level ('4B2') [LCR]	
1	1A7	7	LEI code of the institution		NOK			1C2; 4C2	srf_v0164	OK	A central body ('1C2') must report at (sub-)consolidated level ('4C2') [interbank loans and deposits]	
1	1B1	8	First name of the contact person		NOK			1C3; 1C4	srf_v0006 + srf_v0086	OK	An institution cannot be granted the permission referred to in Article 113(7) of the CRR ('1C4') without being an IPS member ('1C3')	
1	1B2	9	Family name of the contact person		NOK			1C8; 1C1; 1C2; 1C5; 1C6; 1C9; 1C10	srf_v0007	OK	An investment firm with limited services and activities ('1C8') cannot be a credit institution ('1C1'), a central body ('1C2'), a CCP ('1C5'), a CSD ('1C6'), a promotional bank ('1C9') or a mortgage credit institution financed by covered bonds ('1C10')	
1	1B3	10	Email address of the contact person		NOK			1C7; 1C8	srf_v0074	OK	Only an investment firm ('1C7') can be an investment firm with limited services ('1C8').	
1	1B4	11	Alternative e-mail address		NOK			2A1; 2A2; 2A3	srf_v0013	Missing	Total Liabilities ('2A1') - Own Funds ('2A2') - Covered Deposits ('2A3') must be greater than 0	
1	1C1	12	Is the institution a credit institution, as defined for this field?		NOK			2C1; 2C2; 2C3	srf_v0068	NOK	Derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology ('2C1') is very likely to be greater than zero if total accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) ('2C4') is greater than zero	
1	1C2	13	Is the institution a central body, as defined for this field?		NOK			2C2; 2A1	srf_v0017	NOK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be less than Total Liabilities ('2A1')	
1	1C3	14	Is the institution member of an 'Institutional Protection Scheme' (IPS)?		NOK			2C2; 3A6	srf_v0069	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater or equal than qualifying liabilities related to clearing activities arising from derivatives held on-balance sheet ('3A6')	
1	1C4	15	Has the competent authority granted the permission referred to in Article 113(7) of the CRR to the institution? (only to fill in if the value to the field above is 'Yes'. Otherwise 'Not applicable')		NOK			2C2; 3B6	srf_v0070	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater or equal than qualifying liabilities related to the activities of a CSD arising from derivatives held on-balance sheet ('3B6')	
1	1C5	16	Is the institution a central counterparty (CCP), as defined for this field?		NOK			2C2; 3C6	srf_v0071	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater or equal than qualifying liabilities that arise by virtue of holding client assets or client money arising from derivatives held on-balance sheet ('3C6')	
1	1C6	17	Is the institution a central securities depository (CSD), as defined for this field?		NOK			2C2; 3D6	srf_v0072	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater or equal than qualifying liabilities that arise from promotional loans arising from derivatives held on-balance sheet ('3D6')	
1	1C7	18	Is the institution an investment firm, as defined for this field?		NOK			2C2; 3E6	srf_v0073	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater or equal than qualifying IPS liabilities arising from derivatives held on-balance sheet ('3E6')	
1	1C8	19	Is the institution an investment firm authorized to carry out only the limited services and activities listed in the guidance document for this field?		NOK			1C4; 3E11	srf_v0035	NOK	An institution can only deduct qualifying IPS transactions ('3E11') if the competent authority granted the permission referred to in Article 113(7) of the CRR ('1C4')	
1	1C9	20	Is the institution operating promotional loans, as defined for this field?		NOK			1C5; 3A8	srf_v0026	OK	Only an institution that is a CCP ('1C5') can deduct liabilities related to clearing activities ('3A8')	
1	1C10	21	Is the institution a mortgage credit institution financed by covered bonds, as defined for this field?		NOK			1C6; 3B8	srf_v0027	OK	Only an institution that is a CSD ('1C6') can deduct qualifying liabilities related to the activities of a CSD ('3B8')	
1	1D2	22	Has the institution merged with another institution after the reference date?		NOK			1C7; 3C8	srf_v0028	OK	Only an investment firm ('1C7') can deduct qualifying liabilities that arise by virtue of holding client assets or client money ('3C8')	
1	1E1	23	Reference date for the present reporting form		NOK			1C9; 3D8	srf_v0029	OK	Only an institution operating promotional loans ('1C9') can deduct qualifying liabilities that arise from promotional loans ('3D8')	
2	2A1	24	Total liabilities, as defined for this field		NOK	OK		1D1	srf_v0077	OK	The start date of supervision ('1D1') should only be filled if the date is in the year before the contributions period. Otherwise the field should be left empty.	
2	2A2	25	Own funds, as defined for this field		NOK	OK		1E1	srf_v0078	NOK	Institutions shall provide the SRB with the latest approved annual financial statements available before the 31 December of the year before the contributions period. Please check the reference date ('1E1')	
2	2A3	26	Covered deposits, yearly average of the quarterly calculated amounts, as defined for this field		NOK			2C6; 3A8; 3B8; 3C8; 3D8; 3E11; 3F11	srf_v0163	Missing	Total qualifying deductible amount ('3A8' + '3B8' + '3C8' + '3D8' + '3E11' + '3F11') should be smaller or equal to total liabilities after adjustment of liabilities arising from all derivative contracts (excluding credit derivatives) ('2C6'). A transaction can only be deducted once.	
2	2B1	27	Has your institution been invited by the SRB to complete the full Reporting Form with a view to performing an assessment pursuant to Article 10(8) of the Delegated Regulation?		NOK			2C2; 3A6; 3B6; 3C6; 3D6; 3E6; 3F6	srf_v0189	Missing	Total accounting value of qualifying deductible liabilities arising from derivatives ('3A6' + '3B6' + '3C6' + '3D6' + '3E6' + '3F6') should be smaller or equal to accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) booked on-balance sheet ('2C2'). A transaction can only be deducted once.	
2	2B3	28	Does the institution opt for the calculation of an alternative individual annual contribution amount and provide the necessary information? ('Not applicable' only applies if the value to the field 2B2 above is 'No')		NOK			2C5; 3A4; 3B4; 3C4; 3D4; 3E4; 3F4	srf_v0162	Missing	Total adjusted value of qualifying deductible liabilities ('3A4' + '3B4' + '3C4' + '3D4' + '3E4' + '3F4') should be smaller or equal to total liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology after floor ('2C5'). A transaction can only be deducted once.	

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6. Validation rules

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Validation of the format of the fields filled in by the institution (yellow background fields)					Consistency checks				
OVERALL FORMAT			NOK		OVERALL CONSISTENCY			NOK	
An institution that qualifies for a simplified calculation method according to Tab 2 - Section B must only fill in Tabs 1 and 2 (until Section B).					2B2; 2B3	srf_v0087	OK	Where an institution qualifies for a lump sum payment ('2B2'), it should clearly indicate whether it opts for an alternative calculation ('2B3' -> "Not applicable")	
2	2C1	28	Liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology (yearly average of the quarterly calculated amounts).		NOK				
2	2C2	29	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) booked on-balance sheet, when applicable		NOK				
2	2C3	30	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held off-balance sheet, when applicable		NOK				
3	3A1	31	Of which: qualifying liabilities arising from derivatives related to clearing activities (yearly average of the quarterly calculated amounts).		NOK				
3	3A5	32	Total accounting value of qualifying liabilities related to clearing activities		NOK				
3	3A6	33	Of which: arising from derivatives		NOK				
3	3B1	34	Of which: qualifying liabilities arising from derivatives related to CSD activities (yearly average of the quarterly calculated amounts).		NOK				
3	3B5	35	Total accounting value of qualifying liabilities related to CSD activities		NOK				
3	3B6	36	Of which: arising from derivatives		NOK				
3	3C1	37	Of which: qualifying liabilities arising from derivatives that arise by virtue of holding client assets or client money (yearly average of the quarterly calculated amounts).		NOK				
3	3C5	38	Total accounting value of qualifying liabilities that arise by virtue of holding client assets or client money		NOK				
3	3C6	39	Of which: arising from derivatives		NOK				
3	3D1	40	Of which: qualifying liabilities arising from derivatives that arise from promotional loans (yearly average of the quarterly calculated amounts).		NOK				
3	3D5	41	Total accounting value of qualifying liabilities that arise from promotional loans		NOK				
3	3D6	42	Of which: arising from derivatives		NOK				
3	3E1	43	Of which: qualifying IPS liabilities arising from derivatives that arise from a qualifying IPS member (yearly average of the quarterly calculated amounts).		NOK				
3	3E5	44	Total accounting value of qualifying IPS liabilities		NOK				
3	3E6	45	Of which: arising from derivatives		NOK				
3	3E9	46	Total accounting value of qualifying IPS assets held by the qualifying IPS member		NOK				
3	3E10	47	Adjusted value of total qualifying IPS assets (yearly average of the quarterly calculated amounts).		NOK				
3	3F1	48	Of which: qualifying intragroup liabilities arising from derivatives (yearly average of the quarterly calculated amounts).		NOK				
3	3F5	49	Total accounting value of qualifying intragroup liabilities		NOK				
3	3F6	50	Of which: arising from derivatives		NOK				
3	3F9	51	Total accounting value of qualifying intragroup assets held by the institution		NOK				
3	3F10	52	Adjusted value of total qualifying intragroup assets (yearly average of the quarterly calculated amounts).		NOK				
4	4A1	53	Has the competent authority granted a waiver from the application of the Leverage ratio risk indicator to the institution at individual level?		NOK				
4	4A2	54	Reporting level of the Leverage ratio risk indicator		NOK				
4	4A3	55	Name of the parent (only in case of waiver)		NOK				
2C2; 3F6	srf_v0076	OK	Accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on-balance sheet ('2C2') must be greater than or equal to than intragroup liabilities arising from derivatives held on-balance sheet ('3F6')						
3A5; 3A6	srf_v0079	OK	Accounting value of qualifying liabilities related to clearing activities arising from derivatives held on-balance sheet ('3A6') should not be greater than the total accounting value of qualifying liabilities related to clearing activities ('3A5').						
3B5; 3B6	srf_v0080	OK	Accounting value of qualifying liabilities related to CSD activities arising from derivatives held on-balance sheet ('3B6') should not be greater than the total accounting value of qualifying liabilities related to CSD activities ('3B5').						
3C5; 3C6	srf_v0081	OK	Accounting value of qualifying liabilities related to the holding of client assets arising from derivatives held on-balance sheet ('3C6') should not be greater than the total accounting value of qualifying liabilities related to the holding of client assets ('3C5').						
3D5; 3D6	srf_v0082	OK	Accounting value of qualifying liabilities related to promotional loans arising from derivatives held on-balance sheet ('3D6') should not be greater than the total accounting value of qualifying liabilities related to promotional loans ('3D5').						
3E5; 3E6	srf_v0083	OK	Accounting value of qualifying IPS liabilities arising from derivatives held on-balance sheet ('3E6') should not be greater than the total accounting value of qualifying IPS liabilities ('3E5').						
3F5; 3F6	srf_v0084	OK	Accounting value of qualifying intragroup liabilities arising from derivatives held on-balance sheet ('3F6') should not be greater than the total accounting value of qualifying intragroup liabilities ('3F5').						
3A1; 2C1	srf_v0089	OK	The value of derivatives related to clearing activities ('3A1') should be less than or equal to the total value of derivatives ('2C1')						
3B1; 2C1	srf_v0093	OK	The value of derivatives related to CSD activities ('3B1') should be less than or equal to the total value of derivatives ('2C1').						
3C1; 2C1	srf_v0099	OK	The value of derivatives related to the holding of client assets and client money ('3C1') should be less than or equal to the total value of derivatives ('2C1').						
3D1; 2C1	srf_v0105	OK	The value of derivatives related to the operation of promotional loans ('3D1') should be less than or equal to the total value of derivatives ('2C1').						
3E1; 2C1	srf_v0111	OK	The value of derivatives related to IPS liabilities ('3E1') should be less than or equal to the total value of derivatives ('2C1').						
3F1; 2C1	srf_v0114	OK	The value of derivatives related to intra-group liabilities ('3F1') should be less than or equal to the total value of derivatives ('2C1').						
4A1; 4A2	srf_v0040	Not applicable	When the competent authority did not grant a waiver from the application of the Leverage ratio risk indicator to the institution at individual level ('4A1'), the reporting level of the Leverage ratio risk indicator should be individual ('4A2')						
4A2; 4A4	srf_v0209	NOK	When the reporting level of the Leverage ratio risk indicator is not individual ('4A2'), then the LEI code of the parent ('4A4') should be filled in with 20 alphanumeric characters						
4A8; 4A9	srf_v0041	Not applicable	When the competent authority did not grant a waiver from the application of the CET1 ratio risk indicator to the institution at individual level ('4A8') the reporting level of the CET1 ratio risk indicator should be individual ('4A9')						
4A9; 4A11	srf_v0210	NOK	When the reporting level of the CET1 ratio is not individual ('4A9'), then the LEI code of the parent ('4A11') should be filled in with 20 alphanumeric characters						
4B1; 4B2	srf_v0126	Not applicable	When the competent authority did not grant a waiver from the application of the LCR ratio risk indicator to the institution at individual level ('4B1') the reporting level of the LCR ratio risk indicator should be individual ('4B2')						
4B2; 4B4	srf_v0211	NOK	When the reporting level of the LCR ratio is not individual ('4B2'), then the LEI code of the parent ('4B4') should be filled in with 20 alphanumeric characters						
4A9; 2A1; 4A17	srf_v0016	Not applicable	If field '4A9' is 'individual', then total assets in field '4A17' must be equal to total liabilities in field '2A1'						
4C1; 4C2	srf_v0152	Not applicable	When the competent authority did not grant a waiver from the reporting requirement for interbank loans and deposits to the institution at individual level ('4C1'), the reporting level should be individual ('4C2')						
4C2; 4C4	srf_v0212	NOK	When the reporting level of interbank loans and deposits is not individual ('4C2'), then the LEI code of the parent ('4C4') should be filled in with 20 alphanumeric characters						
4C2; 4C7; 2A1	srf_v0153	Not applicable	If field '4C2' is 'Individual', then total amount of interbank deposits ('4C7') must be less than total liabilities of institution ('2A1')						
4D9; 4D10	srf_v0020	OK	Total derivatives exposure ('4D9') must be equal to or greater than derivatives cleared through a CCP ('4D10')						
4A7	srf_v0075_1	Not applicable	The leverage ratio ('4A7') should be a value > 0.						
4B6	srf_v0127	Not applicable	Field 4B6: The LCR should be greater than or equal to 1.						
4D19	srf_v0206	OK	LEI code ('4D19') should be filled in with 20 alphanumeric characters						
2A1;2A2; 2A3;3A8; 3B8;3C8; 3D8	srf_v0116	OK	The sum of deductions ('2A2'+2A3'+3A8'+3B8'+3C8'+3D8') cannot be larger than the total liabilities ('2A1').						

Ex-ante contributions to the Single Resolution Fund - reporting form for the 2022 contribution period

6. Validation rules

The tab consolidates the information reported in the form, and includes validation rules and consistency checks that shall be solved by the institution before submitting the information. This tab has to be intended as an indication of the results of the controls that can possibly lead to a message error to the institution

Validation of the format of the fields filled in by the institution (yellow background fields)						Consistency checks				
OVERALL FORMAT			NOK			OVERALL CONSISTENCY			NOK	
4	4A4	56	LEI code of the parent (only in case of waiver)		NOK		2B1,2B2, 2B3	srf_v0175	Not applicable	If the institution does not qualify for the simplified lump-sum annual contribution for small institutions (2B1 and 2B2 field value is 'No'), the field shall be filled in with 'Not applicable'.
4	4A6	57	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)		NOK		2B2, 2B3	srf_v0188	Not applicable	The field '2B3' is mandatory if the institution qualifies for the simplified lump-sum annual contribution for small institutions ('2B2').
4	4A7	58	Leverage ratio, at the reporting level selected in Field ID 4A2		NOK	OK	4B1; 4B2	srf_v0190	Not applicable	When the competent authority did grant a waiver from the application of the LCR risk indicator to the institution (other than a central body) at individual level ('4B1'), the reporting level of the LCR risk indicator should not be individual ('4B2').
4	4A8	59	Has the competent authority granted a waiver from the application of the CET1 ratio risk indicator to the institution at individual level?		NOK		1C7; 1C8; 2A3	srf_v0207	Not applicable	An investment firm (1C7 or 1C8) cannot accept covered deposits.
4	4A9	60	Reporting level of the CET1 ratio risk indicator		NOK		1C1; 1C3; 1C4	srf_v0208	Not applicable	Only a credit institution can be a member of an IPS and in this case it can fill in "Yes" or "No" in field '1C4'. For all the other cases, the field '1C4' has to be "Not applicable".
4	4A10	61	Name of the parent (only in case of waiver)		NOK		4A7	srf_v0075_2	Not applicable	Field 4A7: The Leverage ratio should be reported as decimal and not as percentage. Its value should be less than or equal to 1.
4	4A11	62	LEI code of the parent (only in case of waiver)		NOK		4B6	srf_v0127_2	Not applicable	Field 4B6: The LCR should be reported as decimal and not as percentage. Its value should be less than or equal to 100.
4	4A13	63	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)		NOK		4A16	srf_v0213_1	Not applicable	Field 4A16: The CET1 ratio should be greater than or equal to 0.0450.
4	4A14	64	CET1 capital, at the reporting level selected in Field ID 4A9		NOK	OK	4A16	srf_v0213_2	Not applicable	Field 4A16: The CET1 ratio should be reported as decimal and not as percentage. Its value should be less than or equal to 4.5000.
4	4A15	65	Total Risk Exposure, at the reporting level selected in Field ID 4A9		NOK	OK	4A18	srf_v0214	Not applicable	Field 4A18: TRE/TA should be reported as decimal and not as percentage. Its value should be less than or equal to 2.
4	4A17	66	Total assets, at the reporting level selected in Field ID 4A9		NOK	OK				
4	4B1	67	Has the competent authority granted a waiver from the application of the LCR risk indicator to the institution at individual level?		NOK					
4	4B2	68	Reporting level of the LCR risk indicator		NOK					
4	4B3	69	Name of the parent (only in case of waiver)		NOK					
4	4B4	70	LEI code of the parent (only in case of waiver)		NOK					
4	4B5	71	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)		NOK					
4	4B6	72	LCR, at the reporting level selected in Field ID 4B2		NOK	OK				
4	4C1	73	Has the competent authority granted a waiver from the reporting requirement to the institution at individual level?		NOK					
4	4C2	74	Reporting level of the risk indicator		NOK					
4	4C3	75	Name of the parent (only in case of waiver)		NOK					
4	4C4	76	LEI code of the parent (only in case of waiver)		NOK					
4	4C5	77	LEI code of the institutions which are part of the (sub-)consolidation (only in case of waiver)		NOK					
4	4C6	78	Total amount of interbank loans at the reporting level selected in Field ID 4C2		NOK	OK				
4	4C7	79	Total amount of interbank deposits at the reporting level selected in Field ID 4C2		NOK	OK				
4	4D1	80	Risk exposure amount for market risk on traded debt instruments and equity, at the reporting level selected in Field ID 4A9		NOK					
4	4D5	81	Total off-balance sheet nominal amount, at the reporting level selected in Field ID 4A9		NOK					
4	4D9	82	Total derivative exposure, at the reporting level selected in Field ID 4A9		NOK					
4	4D10	83	Of which: derivatives cleared through a central counterparty (CCP), at the reporting level selected in Field ID 4D9		NOK					
4	4D14	84	Name of the IPS (only if Yes above)		NOK					
4	4D17	85	Does the institution meet the three conditions specified for this field (see definitions and guidance) at the reference date?		NOK					
4	4D18	86	For institutions that are part of a group: Name of the EU parent (to fill in even if 'No' above)		Warning					
4	4D19	87	For institutions that are part of a group: LEI code of the EU parent (to fill in even if 'No' above)		Warning					

Annex II – Additional Assurance Requirements

2022 *ex-ante* contributions to the SRF Additional Assurance

The objective of this document is to clarify to National Resolution Authorities (“NRAs”) and institutions the content and form of the additional assurance requirements on data used for the calculation of 2022 *ex-ante* contributions to the Single Resolution Fund (“SRF”), along with restatements of past cycles, if any, performed during the 2022 cycle.

This document is divided into the following sections:

1. Introduction
2. Agreed-upon procedures

1. Introduction

In order to enhance the comparability of the reported information and the effectiveness of processing the information received, some institutions are requested to provide additional assurance on data to be used in the calculation of 2022 *ex-ante* contributions and of restatements.

- **Scope of institutions:** requesting additional assurance from all contributing institutions that are part of a group that falls under direct ECB supervision, unless it is subject to the lump-sum payment¹.
- **Agreed-upon procedures (AUP):** institutions in scope must provide confirmation by an auditor on the specific data points indicated. *N.B.: The option to use a sign-off by the executive body on the full template is no longer possible for the 2022 cycle and for restatements submitted in 2022.*
- **Scope of AUP:** the scope of the AUP includes covered deposits (as a deduction), derivative adjustment, intragroup, IPS and promotional loans-related liabilities that qualify for deduction in accordance with Commission Delegated Regulation (EU) (“the DR”) article 5(1), and own funds (*the latter data point only for institutions that benefit from a waiver from the competent authority for own funds reporting at individual level*).
- **Discretion of the NRAs:** NRAs are empowered with the discretion to extend the scope of institutions and the data covered by the AUP. The NRA should afterwards inform the SRB if this discretion is used.

In order to ensure that a harmonised approach is taken in all jurisdictions, a Template for the Engagements to Perform Agreed Upon Procedures Regarding Financial Information is provided in Annex I. This Template is to be used by institutions under Additional Assurance scope and therefore subject to confirmation by an auditor (i.e. AUP).

Institutions should submit the additional assurance documents to the NRAs **by 10 March 2022**. The NRAs will retain these documents, but should provide them to the SRB upon request.

¹ In accordance with Commission Delegated Regulation (EU) 2015/63 articles 10(1)-(6).

2. Agreed-upon procedures

This section presents the (2.1) scope of the AUP engagement and describes (2.2) the engagement letter and (2.3) the report of factual findings.

2.1 Scope of the AUP engagement

Annex I defines the scope of the engagement of the AUP. The procedures are to be performed by an external auditor.

NRAs may decide to adapt or extend some of the procedures due to particularities in their jurisdiction.

Such adaptations by NRAs could include, but are not limited to:

- If there are no Institutional Protection Schemes (IPS) in the jurisdiction, the NRA may choose to eliminate procedure 5 from the AUP.
- If, in the jurisdiction, derivatives have to be held on-balance sheet, the NRA may choose under “Procedures 3: Derivative adjustment” to take out the reference to “2C3” and instead introduce the following procedure: “Verify that field “2C3” is equal to 0”.
- Due to differences in jurisdictions, the SRB did not specify “underlying documents” to be used during the procedures. Therefore, the NRAs may replace “underlying documents” with the most appropriate reference, e.g. financial statements, balance sheet, derivative sub-ledger and etc.

NRAs may further extend the scope of the AUP, which could include procedures regarding other deductions: amount of qualifying liabilities related to clearing activities, central securities depository and arising by virtue of holding client assets or client money.

The NRAs indicate in in the annual overview to the SRB when the template was modified.

2.2 Engagement Letter

An Engagement Letter is used by the institution and the auditor in order to define an engagement by listing all of the procedures to be performed by the auditor (see section 2.1) and to agree that the Report of Factual Findings (see section 2.3) will be distributed only to the relevant third parties (in this case the SRB and the appropriate NRA).

The SRB has not created a template for the Engagement Letter to be signed between the institution and the auditor. Nevertheless, it is presumed that the auditor and the institution will follow the illustrated example in *Appendix 1 of the International Standard on Related Services (SRS) 4400 on Engagement to Perform Agreed-upon Procedures Regarding Financial Information*.

2.3 Report of Factual Findings

The Report of Factual Findings is the result of the agreed-upon procedure and describes in sufficient detail to the reader the nature and the extent of the work performed.

The SRB has not created a template for the Report of Factual Findings to be prepared by the auditor, but has provided in Annex II a list of minimum requirements for the report based on the illustrated example in *Appendix 2 of the International Standard on Related Services (SRS) 4400 on Engagement to Perform Agreed-upon Procedures Regarding Financial Information*.

ANNEX I - Template for the Engagements to Perform Agreed Upon Procedures Regarding Financial Information

Contributions cycle of reference:

- 2022 Ex-ante Contributions cycle

In case of restatements, please select the contributions cycle concerned:

- 2021 Ex-ante Contributions cycle
- 2020 Ex-ante Contributions cycle
- 2019 Ex-ante Contributions cycle
- 2018 Ex-ante Contributions cycle
- 2017 Ex-ante Contributions cycle
- 2016 Ex-ante Contributions cycle

Procedures on 1: General activities

#	Procedure	Finding (Yes/No/NA)	Description factual findings or/and comments
1.1	Obtain the SRF Ex-ante Contributions Data Reporting Form (hereafter DRF) submitted by the institution to the resolution authority in accordance with Article 14 of the Commission Delegated Regulation (EU) 2015/63. Include the DRF as annex to this report.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
1.2	Obtain documentation on the procedures used to extract the data and used to perform controls for ensuring that the reported data are in accordance with the instructions in the DRF and other technical guidance provided by the Single Resolution Board or National Resolution Authority.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
1.3	Obtain written confirmation from the management ² that the procedures described in the documentation have been implemented and executed.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

² Thereafter means management body as referred to in Article 88 of the Capital Requirements Directive 2013/36/EU.

Procedures on 2: Covered deposits (data field “2A3”) (when not provided and verified by DGS)

#	Procedure	Finding (Yes/No/NA)	Description factual findings or/and comments
2.1	Obtain written confirmation from the management of the institution that the legal framework used in identifying deposits for field “2A3” in the DRF is in line with the definition of ‘covered deposits’ as defined in Article 3(10) of the Commission Delegated Regulation (EU) 2015/63 (i.e. “ <i>covered deposits’ means the deposits referred to in Article 6(1) of Directive 2014/49/EU, excluding temporary high balances as defined in Article 6(2) of that Directive.</i> ”)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
2.2	Obtain the reconciliation ³ of total covered deposits amount to the underlying documents and the field “2A3” in the DRF. Recalculate ⁴ the total amount in field “2A3” in the DRF. In case of multiple underlying documents, recalculate the total amount in field “2A3” in the DRF from totals on each of the underlying documents.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

³ Thereafter means to compare figures in the underlying documents with figures in the DRF.

⁴ Thereafter means to re-perform the addition of figures in case an institution has performed a summation.

Procedures on 3: Derivative adjustments

#	Procedure	Finding (Yes/No/NA)	Description factual findings or/and comments
3.1	Obtain written confirmation from the management of the institution that the legal framework used in identifying derivatives for the DRF, in general, and particularly for fields “2C1”, “2C2” and “2C3” is in line with the definition of ‘derivatives’ as defined in Article 3(22) of the Commission Delegated Regulation (EU) 2015/63 (i.e. “ <i>derivatives</i> ’ mean derivatives according to Annex II of Regulation (EU) 575/2013” therefore excluding credit derivatives).	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3.2	Obtain the reconciliation of the total amount of accounting value of liabilities arising from all derivative contracts (excluding credit derivatives) held on- and off-balance sheet to the underlying documents and fields “2C2” and “2C3” in the DRF. Recalculate the total amount in fields “2C2” and “2C3” in the DRF. In case of multiple underlying documents, recalculate the total amount in fields “2C2 and “2C3” in the DRF from the totals on each of the underlying documents.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3.3.1	With regard to the value in field “2C1” of the DRF: Obtain written confirmation from the management of the institution that when identifying the netting agreements in order to report field “2C1” in the DRF, the institution considered only those agreement that have been recognised by competent authorities in accordance with Article 295 CRR (Regulation (EU) No 575/2013) at the reference dates;	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3.3.2	Obtain written confirmation from the management of the institution that all liabilities arising from derivative contracts (excluding credit derivatives) in field “2C1” of the DRF were valued in accordance with the leverage ratio methodology in accordance with Article 429 of CRR (Regulation (EU) No 575/2013) at the reference dates;	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3.3.3	Obtain the reconciliation of the total amount of liabilities arising from all derivative contracts (excluding credit derivatives) valued in accordance with the leverage ratio methodology to the underlying documents and field “2C1” in the DRF. Recalculate the total amount in field “2C1” in the DRF. In case of multiple underlying documents, recalculate the total amount in fields “2C1” in the DRF from the totals on each of the underlying documents.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

Procedures on 4: Promotional loans deduction (only if an institution applied for the deduction of promotional loans in “Section D” of Deductions tab in the DRF)

#	Procedure	Finding (Yes/No/N A)	Description factual findings or/and comments
4.1	<p>Only in case an institution qualifies for promotional bank status:</p> <p>1. Obtain documentation on the basis of which the management of the institution has confirmed that the undertaking or entity was set up by a Member State, central or regional government; and</p> <p>2. Obtain documentation on the basis of which the management of the institution has confirmed that the central or regional government referred to in (1.1) has an obligation to protect the economic basis of the undertaking or entity and maintain its viability throughout its lifetime, or directly or indirectly guarantees at least 90% of the original funding of the undertaking or entity</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4.2	<p>Only in case an institution qualifies for intermediary institution status:</p> <p>Obtain written confirmation from the management of the institution that the promotional loans reported in field “3D5” of the DRF are not provided as credit to the final customer.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4.3	<p>Obtain written confirmation from the management of the institution that the following rule has been documented and implemented when reporting field “3D5” of the DRF: in accordance with Article 5(1)(f) of the Commission Delegated Regulation (EU) 2015/63, 1 EUR of liability in field “3D5” is matched with 1 EUR of promotional loans received (from promotional bank).</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4.4	<p>Obtain written confirmation from the management of the institution that loans that matched liabilities reported in field “3D5” of the DRF, fulfil the following conditions:</p> <ul style="list-style-type: none"> i. granted on a non-competitive basis; ii. granted on a not for profit basis; and iii. promote the public policy objectives of the central or regional government referred to in (4.1.1). 	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4.5	<p>Obtain the reconciliation of the total amount of total accounting value of qualifying liabilities that arise from promotion loans to the underlying documents and the field “3D5” in the DRF. Recalculate the total amount in field “3D5” in the DRF. In case of multiple underlying documents, recalculate the total amount in fields “3D5” in the DRF from the totals on each of the underlying documents.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

Procedures on 5: IPS deduction (only if an institution applied for deduction of the IPS in “Section E” of Deductions tab in the DRF)

#	Procedure	Finding (Yes/No/N A)	Description factual findings or/and comments
5.1	<p>Identification of the scope of application of IPS deductions:</p> <ol style="list-style-type: none"> 1. Obtain the list of entities that comply with the conditions specified in Article 5(1)(b) of Commission Delegated Regulation (EU) 2015/63 on the relevant reference date; and 2. Obtain written confirmation from the management of the institution that only those institutions identified in (1) have been considered for IPS deduction. 	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
5.2	<p>Deduction of eligible IPS liabilities and assets:</p> <ol style="list-style-type: none"> 1. Obtain a list of IPS liabilities and assets included in fields “3E5” and “3E9” of the DRF as of the reference date and compare it with the list obtained in the procedure (1); 2. Obtain written confirmation from the management of the institution that the counterparty or appropriate reporting line (e.g. the IPS) has been informed about the liabilities and assets in (2.1); 3. Obtain the reconciliation of the total accounting value of qualifying IPS liabilities to the underlying documents and the field “3E5” in the DRF. Recalculate the total amount in field “3E5” in the DRF. In case of multiple underlying documents, recalculate the total amount in fields “3E5” in the DRF from the totals on each of the underlying documents; 4. Obtain the reconciliation of the total accounting value of qualifying IPS assets held by the qualifying IPS member to the underlying documents and the field “3E9” in the DRF. Recalculate the total amount in field “3E9” in the DRF; and 5. Obtain written confirmation from the management of the institution that the following rule has been documented and implemented when filling field “3E10”: <ol style="list-style-type: none"> i. Verification at which value it is booked as a liability by the group counterpart. In case of mismatch, the value booked by the group counterpart as a liability prevails; ii. <i>When applicable</i>, application of the leverage ratio methodology and verification whether it matches the leverage value after floor calculated by the group counterpart. In case of mismatch, the value calculated by the group counterpart as a liability prevails. 	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

Procedures on 6: Intragroup deduction (only if an institution applied for the intragroup deduction in “Section F” of Deductions tab in the DRF)

#	Procedure	Finding (Yes/No/NA)	Description factual findings or/and comments
6.1	Identification of the scope of application of intragroup deductions:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6.1.1	Obtain the list of entities that according to the assessment by the management of the institution comply with the condition specified in Article 5(1)(a)(iii) of Commission Delegated Regulation (EU) 2015/63 on the relevant reference date;	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6.1.2	Obtain the list of entities that have been identified in (1.1) and comply with the conditions specified in Article 5(1)(a)(i) & (ii) of Commission Delegated Regulation (EU) 2015/63 on the relevant reference date considering that an institution which is part of the same group and is established in an EEA-EFTA country cannot be included in the list until the Bank Recovery and Resolution Directive 2014/59/EU has been incorporated into the EEA Agreement;	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6.1.3	Obtain written confirmation from the management of the institution that only those institutions identified in (6.1.2) have been considered for intragroup deduction.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6.2	Deduction of eligible intragroup liabilities and assets:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6.2.1	Obtain the list of intragroup liabilities and assets included in fields “3F5” and “3F9” of the DRF by counterparty and compare that the 5 counterparties with the highest total liabilities and assets are contained in the list obtained in the procedure (6.1.2);	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6.2.2	Obtain written confirmation from the management of the institution that the counterparty or appropriate reporting line (e.g. parent company) has been informed about the liabilities and assets in (6.2.1);	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6.2.3	Obtain the reconciliation of the total accounting value of qualifying intragroup liabilities to the underlying documents and the field “3F5” in the DRF. Recalculate the total amount in field “3F5” in the DRF. In case of multiple underlying documents, recalculate the total amount in fields “3F5” in the DRF from the totals on each of the underlying documents;	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6.2.4	Obtain the reconciliation of the total accounting value of qualifying intragroup assets to the underlying documents and the field “3F9” in the DRF. Recalculate the total amount in field “3F9” in the DRF;	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

6.2.5	<p>Obtain written confirmation from the management of the institution that the following rule has been documented and implemented when filling field "3F10":</p> <ul style="list-style-type: none"> i. Verification at which value it is booked as a liability by the group counterpart. In case of mismatch, the value booked by the group counterpart as a liability prevails; and ii. <i>When applicable</i>, application of the leverage ratio methodology and verification whether it matches the leverage value after floor calculated by the group counterpart. In case of mismatch, the value calculated by the group counterpart as a liability prevails. 	<ul style="list-style-type: none"> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 	
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Procedures on 7: Own funds (data field “2A2” DRF) (only applicable in case the institution benefits from a waiver from the competent authority for own funds reporting at individual level)

#	Procedure	Finding (Yes/No/NA)	Description factual findings or/and comments
7.1	Obtain from the institution the underlying documents on the calculation of the regulatory capital in accordance to the CRR, recalculate the own funds (at individual level) and reconcile the amounts used in the calculation to the underlying documents provided by the institution.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

ANNEX II – Report of Factual Findings

The report of factual findings should contain, at least, the following:

- i. Title;
- ii. Addressee (ordinarily the client who engaged the auditor to perform the agreed-upon procedures);
- iii. Identification of specific financial or non-financial information to which the agreed-upon procedures have been applied (in this case reference to the 2022 Data Reporting Form);
- iv. A statement that the procedures performed were those agreed upon with the recipient and provided by the NRAs;
- v. A statement that the engagement was performed in accordance with the International Standard on Related Services applicable to agreed-upon procedures engagements, or with relevant national standards or practices;
- vi. When relevant a statement that the auditor is not independent of the entity;
- vii. Identification of the purpose for which the agreed-upon procedures were performed;
- viii. A listing of the specific procedures performed in line with the procedures provided by the NRAs;
- ix. A description of the auditor's factual findings including exceptions found with sufficient details of errors and the amount calculated by the auditor;
- x. Statement that the procedures performed do not constitute either an audit or a review and, as such, no assurance is expressed;
- xi. A statement that had the auditor performed additional procedures, an audit or a review, other matters might have come to light that would have been reported;
- xii. A statement that the report is restricted to those parties that have agreed to the procedures to be performed;
- xiii. A statement (when applicable) that the report relates only to the elements, accounts, items or financial and non-financial information specified and that it does not extend to the entity's financial statements taken as a whole;
- xiv. Date of the report;
- xv. Auditor's address; and
- xvi. Auditor's signature.