

SRB VALUATION DATA SET

Instructions



Single
Resolution Board

Disclaimer: This document is subject to further revisions, including due to changes in the applicable European Union (EU) legislation. This document aims to provide the institutions with an overview of the information which they are expected to provide for the performance of a fair, prudent, and realistic valuation in case of resolution. The SRB reserves the right to amend this publication without notice whenever it deems appropriate. This document shall not be considered as predetermining the position that the SRB may take in specific cases, where the circumstances of each case will also be considered.

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INTRODUCTION

1. Within the context of resolution, the capacity of banks' management information systems (MIS) to provide accurate and timely information is crucial for the reliability and robustness of valuations. Therefore, data availability is a fundamental prerequisite for valuation.
2. With the aim of harmonising and improving the quality of valuation, this document develops the SRB Valuation Data Set and establishes clear expectations in relation to data needs. In order to serve these objectives, a common understanding of the definitions of the data fields is required. These data instructions provide additional guidance on detailed definitions of key topics and describe data definitions in detail.
3. Furthermore, such expectations will enable banks to gradually adapt their MIS to provide accurate data within shorter timeframes¹.

¹ The SRB Valuation Data Set is only applicable to banks under the SRB remit

PRINCIPLES AND STRUCTURE

4. The SRB Valuation Data Set includes a predefined set of information that a valuer would ideally have available in order to conduct a valuation.
5. To avoid imposing unnecessary costs on banks, the SRB Valuation Data Set relies, as far as possible, upon existing common definitions used in reporting under the EU regulatory, supervisory and reporting framework and takes proportionality into account in its implementation. As a result, data reported under the existing EU regulatory framework (AnaCredit or European Market Infrastructure Regulation (EMIR)) does not form part of the SRB Valuation Data Set. The SRB Data Set also takes into account the definitions and data fields of the European Banking Authority Data Dictionary.
6. The SRB Valuation Data Set does not cover data needs relating to banks' liability items, except for derivatives that have a negative value. In general, liability items are already covered in the Bail-in context and LDR reporting.
7. The SRB Valuation Data Set is a benchmark for institutions and IRTs by setting both data and information expectations. The SRB Data Set does not impose any reporting obligations; it is rather a tool that defines the SRB's expectations concerning information necessary to perform an independent valuation and provides guidance to banks in this respect.
8. Banks should prepare, collect, aggregate and submit on a timely basis this data and information to the SRB and the valuers in order to support the valuation. The SRB Data Set does not require the use of a specific format. Banks are free to use any format for the data exchange. Nevertheless, in the case of resolution, banks are expected to report data (i.g. by setting up a VDR) to the resolution authorities in a single format or in a standardised and exportable way to make it easier for valuers to manage large amounts of data.
9. Banks are expected to have MIS capabilities in place to produce and maintain on an ongoing basis the set of information defined in the SRB Valuation Data Set.
10. The SRB Valuation Data Set should be without prejudice to the SRB's discretion to require additional information, if needed, to ensure the completeness of valuations (e.g. to cover specific balance sheet items that cannot be addressed with the SRB Valuation Data Set).
11. The SRB Valuation Data Set is the starting point for launching a dialogue between the SRB and banks regarding readiness for valuation and MIS capabilities.
12. The data and information included in the SRB Valuation Data Set are neither exclusive nor exhaustive. The SRB Valuation Data Set includes various subsets of data points and information. The SRB Valuation Data Set does not include data or information on foreclosed assets or other types of tangible fixed assets held by entities. Should they be of relevance

for a bank's balance sheet, the Internal Resolution Team (IRT) may decide to expand the Data Set to include those assets within the scope of the SRB Valuation Data Set or existing EU reporting standards e.g. by using the SRB and AnaCredit protection received data assets, which collect information on collateral. The IRT may decide to scale down the Data Set for each bank or group should any of the data points be deemed irrelevant (e.g. the derivatives data set for retail banks without an active presence in the derivatives markets would be scaled down).

13. Taking the proportionality principle into account, the final data set is to be defined by the IRT for each individual entity on a case-by-case basis according to various considerations, including the resolution strategy, structure and business model, complexity, etc. However, for some assets (e.g. goodwill, assets at fair value arisen in business combinations) for which significant differences may exist between the individual and consolidated values, the consolidated scope should be the one which is taken into consideration.
14. In principle, all entities within the scope of the Bank Recovery and Resolution Directive (Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014, BRRD) and Single Resolution Mechanism Regulation (Regulation (EU) No 806/2014 of the European Parliament and of the Council of 15 July 2014, SRMR) may be required to maintain detailed records of data and information as defined by the SRB Valuation Data Set, the EBA Data Dictionary or by existing EU standards. In some cases there may be entities not subject to existing EU standards. For example, subsidiaries in non-EU countries / non-BU (Banking Union) countries of BU parent entities, financial institutions (as defined by Article 4(1)(26) of the capital requirements regulation, Regulation (EU) No 575/2013 (CRR)) or investment firms do not fall under the scope of AnaCredit. For these entities, the parent entity may be requested to provide all necessary information for performing a valuation, where necessary, including: data based on the SRB Valuation Data Set, other data and information that, in IRT's opinion, satisfy the definitions of the SRB Valuation Data Set, EBA Data Dictionary or the definitions laid down in the EU reporting standards (e.g. Anacredit) and information available via other sources or required under local regulations..
15. The scope of the SRB Valuation Data Set covers: (i) credit institutions established in the BU and under the SRB's direct responsibility; and (ii) other entities to which the IRT may decide to expand such scope based on the considerations in para. 14. The SRB will determine whether and to what extent the expectations provided herein apply to specific groups on the basis of a case by case assessment of the IRT, having due regard to the resolution strategy.
16. Entities should be able to provide data and information which, based on the assessment of the IRT, satisfy the definitions of the SRB Valuation Data Set or those laid down in the EU reporting standards for those institutions not subject to a reporting obligation under the EU reporting standards.
17. Many countries have local requirements in place for detailed loan tapes on residential real estate, commercial real estate, etc. If data fields are covered under frameworks applicable at national level, the IRT and relevant institutions need to agree on a common understanding of definitions for the data to be provided.

18. The SRB Valuation Data Set includes indicators for static versus dynamic fields and validation rules, where applicable. The indicators for static versus dynamic fields merely serve as a reference and are used for convenience. A 'Static Field' implies that it is unlikely that the field will change over time. A 'Dynamic field' implies that the field will probably need to be updated between two different cut-off dates.
19. All data fields refer to a cut-off date that is to be assumed as close as possible to the resolution date.
20. The subsections below provide a brief description of the existing EU data requirements and further details regarding the SRB Valuation Data Set.

BRIEF INTRODUCTION TO THE “ANACREDIT” CREDIT RISK DATABASE

21. The Regulation (EU) 2016/867 of the European Central bank provides for a common granular database covering credit and credit risk data.
22. AnaCredit provides information on debtors and their credit. Furthermore, information concerning risk mitigation measures securing credit (e.g. credit derivatives, guarantors and financial collateral received) and debtor identification is also reported.

Entities subject to reporting requirements under the regulatory framework

23. Specifically, the regulation focuses on the collection of granular data on credit granted by credit institutions to legal entities on a “solo basis” (i.e. per reporting entity).
24. AnaCredit applies only to credit institutions as defined in Article 4(1)(1) CRR and does not cover lending provided by other financial institutions (i.e. those defined in Article 4(1)(26) CRR).
25. According to the AnaCredit regulation, only entities residing in EU Member States whose currency is the euro or in Member States that participate in the Single Supervisory Mechanism via close cooperation in accordance with Article 7 of Council Regulation (EU) No 1024/2013 are subject to reporting obligations. The entities² that are subject to reporting requirements are:
 - ▶ credit institutions residing in a euro area Member State;
 - ▶ foreign branches of credit institutions domiciled outside the euro area, provided that these branches domiciled in a euro area Member State.
26. Each reporting institution must report granular credit data relating to credit granted or serviced by:
 - ▶ the domestic part of the reporting agent;
 - ▶ any foreign branch controlled by the reporting entity, regardless of whether or not the foreign branch is domiciled in a euro area Member State.

² These entities are referred to in the AnaCredit regulation as “reporting agents”.

Scope of reporting requirements

27. Only conventional lending products form part of the AnaCredit reporting obligations, while exposures via credit derivatives or strictly off-balance-sheet items (e.g financial guarantees) are excluded from the scope of the regulation. More specifically, exposures that are covered include any of the following types of lending exposures: deposits other than reverse repurchase agreements; overdrafts; credit card debit; revolving credit other than overdrafts and credit card debt; credit lines other than revolving credit; reverse repurchase agreements; trade receivables, financial leases and other loans.
28. Furthermore, AnaCredit also covers instruments that are serviced by entities subject to reporting requirements without generating credit risks, such as financial vehicle corporations engaged in securitisation transactions.
29. Only credit extended to legal entities³ fall under the scope of the data collection. In any case, AnaCredit does not require information on natural persons, even if they are involved in multi-debtor credit.
30. Not all instruments have to be reported to AnaCredit. A given instrument has to be reported if it is held by a debtor whose commitment amount⁴ for all eligible instruments (including service instruments) in respect of the observed agent equals or exceeds EUR25,000 within the reference period.

AnaCredit Data sets

31. Reporting institutions are required to report approximately 90 data attributes to the relevant national central bank. More specifically, AnaCredit reporting requirements involve 10 interrelated reporting data sets (referred to as the data model). Each reporting data set consists of a number of data attributes (fields) relating to one of the following:
 - ▶ the instrument reported;
 - ▶ the collateral or guarantee securing the instrument;
 - ▶ any counterparty related to the instrument or providing the collateral/guarantee to the instrument.
32. The instrument data set is the centrepiece of the assumed data model. The other data sets relate directly or indirectly to the instrument. The AnaCredit data sets are as follows:
 - ▶ instrument data: basic features of the instrument;
 - ▶ financial data: description of financial aspects of the instrument; such as the outstanding amount or the accrued interest;

³ Article 1(5) of the AnaCredit regulation defines 'legal entity' as any entity that, under the national law to which it is subject, can acquire legal rights and obligations. It includes exposures to financial corporations, non-financial corporations, intragroup exposures, etc.

⁴ The commitment amount of an instrument includes both its drawn and undrawn amounts. The drawn amount, termed "outstanding nominal amount" in the regulation, refers to funds that have already been disbursed to the debtor and are outstanding at the reporting reference date. The undrawn amount refers to funds, which the debtor has access to but has not yet used or drawn down. Therefore, the undrawn amount is referred to as an "off-balance-sheet amount" in the regulation. For example, for credit card debt or revolving credit, both amounts have to be reported to AnaCredit in the respective data attributes.

- ▶ accounting data: accounting features of the instruments;
 - ▶ counterparty-instrument data: provides description of the role of all counterparties in each instrument, i.e. counterparties directly involved in the instruments and their respective roles vis-à-vis the instrument (debtors, protection providers, originators, servicers, head offices of undertaking, immediate parent undertakings and ultimate parent undertakings);
 - ▶ joint liabilities data: multi-debtor instruments are recorded in this report, together with the data relating to the amount of the instrument that corresponds to each debtor;
 - ▶ instrument-protection received data: a description of the protection received in relation to the instrument secured;
 - ▶ protection received data: specific features of the collateral or guarantees securing the instrument, such as the type of collateral or guarantee, including data relating to the entity providing the protection;
 - ▶ counterparty reference data: data on counterparties related directly or indirectly to the instrument (thus also including, if relevant, the counterparty providing protection for the instrument) and respective parent undertakings of such counterparties. It includes the counterparty's identification data (e.g. the legal name of the counterparty, its address or legal entity identifier, etc.) and data characteristics of the counterparty (legal form, the type of entity or the institutional sector, etc.).
 - ▶ counterparty risk data: information on the probability of default of the counterparties. This information is required only for debtors and protection providers;
 - ▶ counterparty default data: data relating to the default status of the counterparties. Both counterparty and default data are required for counterparties acting in the eligible instruments as debtors.
33. In addition to the data attributes, each reporting data set includes a number of internal identifiers⁵ to ensure data integrity and specify the relationships between the data sets.

⁵ These identifiers are as follows: reporting agent identifier, observed agent identifier, counterparty agent identifier, contract identifier, instrument identifier, protection identifier and protection provider identifier.

SRB DATA SET FOR EXPOSURES TO LEGAL PERSONS

34. The AnaCredit database provides very detailed and individual information concerning exposures to legal persons. The SRB Valuation Data Set complements the AnaCredit database and provides data fields on segments, which allows mapping individual exposures with prudential reporting segments (FINREP and COREP), and credit risk data parameters aimed at supporting valuers. The SRB Valuation Data Set also provides data fields on risk parameters provided by banks' internal risk models, which valuers are able to rely on in order to perform valuations on an aggregated basis, where necessary.

SRB Instruments Data Set for exposures to legal persons

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_1	Identification information	Instrument Identifier	Alphanumeric	Static	An identifier applied to uniquely identify each instrument. Each instrument must have one instrument identifier
V_2	Identification information	Counterparty Identifier	Alphanumeric	Static	Identifier applied to uniquely identify each counterparty.
V_3	Exposure class	CRR Exposure class	Drop-down based on classification of the facility using exposure class as described in Article 112 of Regulation (EU) No 575/2013 for banks using the standardised approach) and Article 147 of Regulation (EU) No 575/2013 (for banks using the internal ratings based (IRB) approach)	Static	<p>The exposures classes for the calculation of risk-weighted assets (RWAs) for credit risks are as follows (not applicable when exposures are classified in the CRR trading book as defined in Article 4(1)(86) of Regulation (EU) No 575/2013):</p> <p>Where a bank uses the standardised approach:</p> <ul style="list-style-type: none"> ▶ Central governments or central banks (SCENGOV) ▶ Regional governments or local authorities (SREGGOV) ▶ Public sector entities (SPUBSEC) ▶ Multilateral development banks (SDEVBAN) ▶ International organisation (SINTORG) ▶ Institutions (SINSTIT) ▶ Corporates (SCORPOR) ▶ Retail (SRETAIL) ▶ Secured by mortgages and immovable property (SSECMOR) ▶ Defaulted (SDEFAUL) ▶ High risk (SHIGHRI) ▶ Covered bonds (SCOVBON) ▶ Items representing securitisation positions ▶ Institutions and corporates with a short term credit assessment (SSHOTER) ▶ Collective investment undertakings (SCOLINV) ▶ Equity (SEQUITY) ▶ Other (SOTHERI) <p>Where a bank uses the IRB approach:</p> <ul style="list-style-type: none"> ▶ Central governments and central banks (ICENGOV) ▶ Institutions (IINSTIT) ▶ Corporates (ICORPOR) ▶ Retail (IRETAIL) ▶ Equity (IEQUITY) ▶ Items representing securitisation positions ▶ Other non-credit-obligation assets (IOTHERC)

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_4	Exposure class	FINREP Exposure class	Drop-down: <ul style="list-style-type: none"> ▶ Central banks ▶ Central governments ▶ Credit institutions ▶ Other financial corporations ▶ Non-financial corporations ▶ Households 	Static	Classification of the facility (exposure class) as defined in ITS 680/2014 Annex V Instructions FINREP (Counterparty breakdown).
V_5	Risk parameters	Total Risk Exposure Amount	Numeric (euro)	Dynamic	The risk weight allocated to the instrument, calculated according to Articles 92(3) and 92(4) of Regulation (EU) No 575/2013 (CRR), where applicable
V_6	Risk parameters	CRR Loss given default	Numeric. Basis points	Dynamic	Current level of the 'Loss given default' of the loan, determined in accordance with Articles 161, 164, 179 and 181 of Regulation (EU) No 575/2013
V_7	Risk parameters	IFRS 9 Loss given default	Numeric. Basis points	Dynamic	Current level of the 'Loss given default' of the loan determined for accounting purposes.

SRB Counterparties Data Set for exposures to legal persons

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_2	Identification information	Counterparty Identifier	Alphanumeric	Static	Identifier applied to uniquely identify each counterparty.
V_8	Risk parameters	Current Internal Credit Rating/ Scoring	Numeric / Alphanumeric	Dynamic	Internal credit rating/scoring issued to the counterparty. ⁶
V_9	Risk parameters	External Credit rating	Alphanumeric	Dynamic	External credit rating issued to the counterparty at cut-off date. In case several ratings are assigned, the approach described in Art. 138 of the CRR applies
V_10	Risk parameters	IFRS 9 Probability of default/ impairment	Numeric. Basis points	Dynamic	The probability of default is calculated in accordance with the requirements specific to probability of default (PD) estimation as laid down in the CRR. If PDs are produced at the instrument level, the counterparty's PD is to be reported as the exposure-weighted average PD across the PDs of all instruments of the counterparty. If, for a given counterparty, PDs are estimated for both the counterparty and (some of) the products of the counterparty, it is the counterparty's PD which is to be reported.
V_11	Risk parameters	Probability of default (others)	Numeric. Basis points	Dynamic	Applicable only to institutions not using CRR IRB models. These institutions should maintain records of probabilities of default or scores provided by scoring/rating models. In the case of PDs produced at the instrument level, the counterparty's PD is to be reported as the exposure-weighted average PD across the PDs of all instruments of the counterparty. If, for a given counterparty, PDs are estimated for both the counterparty and (some of) the products of the counterparty, it is the counterparty's PD which is to be reported. The definition of the probability of default is in line with in Article 178, 179 and 180 of Regulation (EU) No 575/2013 (CRR) and the accompanying EBA Guidelines on the application of the definition of default (CRR)

⁶ Internal documentation providing an in-depth description of the rating/scoring methodology used should be maintained.

SRB Protection received Data Set for exposures to legal persons

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_12	Identification information	Protection identifier	Alphanumeric	Static	An identifier applied to uniquely identify each protection/collateral used to secure the instrument.
V_1	Identification information	Instrument Identifier	Alphanumeric	Static	An identifier applied to uniquely identify each instrument. Each instrument must have one instrument identifier
V_187	Identification information	Type of collateral	Drop-down: <ul style="list-style-type: none"> ▶ Gold ▶ Currency and deposits ▶ Securities ▶ Loans ▶ Equity and investment fund shares or units ▶ Credit derivatives ▶ Financial guarantees other than credit derivatives ▶ Trade receivables ▶ Life insurance policies pledged ▶ Residential real estate collateral ▶ Offices and commercial premises ▶ Commercial real estate collateral ▶ Other physical collateral ▶ Other protection ▶ Hotels & entertainment ▶ Infrastructure projects ▶ Factories – warehouses ▶ Equipment & machinery ▶ Automotive ▶ Aircraft ▶ Shipping 	Static	The AnaCredit item “type of protection” (Section 9.4.3. of the Anacredit Reporting Manual part II - Dataset and data attributes) provides a breakdown of collateral eligible in accordance with the CRR. The proposed breakdown adds several categories.
V_14	Size collateral	Building Area (M2)	Numeric	Static	Building area of the building in square metres. Only applicable to Residential real estate collateral, Offices and commercial premises, Commercial real estate collateral, Hotels & entertainment, Factories – warehouses.
V_15	Size collateral	Land Area (M2)	Numeric	Static	Land area of the property in square metres, including any land surrounding the building(s) on the property that is part of the property. Only applicable to land.
V_16	Location	Property postcode	Numeric	Static	Postcode where the property is located. Only applicable to Residential real estate collateral, Offices and commercial premises, Commercial real estate collateral, Hotels & entertainment, Factories – warehouses.
V_17	Lien	Lien position	Numeric	Static	The highest ranking position(s) in relation to the collateral held by the counterparty to secure the facility. If the facility has several liens on one collateral, the highest claim is reported in this data field.
V_18	Collateral characteristics	Detailed type of Shipping collateral	Drop-down: <ul style="list-style-type: none"> Bulker (1) Container (2) Crude Oil Tanker (3) Product Tanker (4) Chemical Tanker (5) Cruise Ship (6) Ferry (7) LPG Carrier (8) Offshore (9) Other (10) 	Static	Detailed type of collateral received. Applicable only to shipping portfolios.

SRB DATA SET FOR EXPOSURES TO NATURAL PERSONS

35. The following data set covers exposures to natural persons, which, in many cases, represent the main type of exposures on banks' balance sheets (e.g. retail institutions or mortgage institutions). Such exposures might comprise lending products such as mortgages, consumer loans, credit cards, etc.
36. Valuations of retail portfolios are usually made with lesser granularity than valuations of corporate portfolios. However, in specific circumstances (e.g. high default rates in mortgage portfolios) a collective assessment might not suffice and the valuer might rely on a more granular approach for qualitatively and quantitatively assessing the level of economic impairment of exposures to natural persons that would typically be impaired on a collective basis under International Financial Reporting Standard (IFRS 9). In this case, the valuer would require a more granular data set to perform valuations.
37. To avoid any duplication of data points or definitions, the data set for exposures to natural persons is based on the AnaCredit data points and definitions for legal persons. However, institutions can leverage on the definitions and data points of local standards or legislation, provided those definitions and data points are, in the IRT's view, equivalent to those envisaged for AnaCredit. This also applies to thresholds triggering reporting obligations (EUR25,000 for AnaCredit).

SRB Instruments Data Set for exposures to natural persons

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_1	Identification information	Instrument Identifier	Alphanumeric	Static	Identifier applied to uniquely identify each instrument. Each instrument must have one instrument identifier.
V_2	Identification information	Counterparty Identifier	Alphanumeric	Static	Identifier applied to uniquely identify each counterparty.
V_139	Identification information	Reporting data identifier	Alphanumeric	Static	The counterparty identifier of the reporting agent which reports the data.
V_140	Identification information	Observed agent identifier	Alphanumeric	Static	The counterparty identifier of the observed agent (i.e. an institutional unit of the reporting agent) whose data are reported by the reporting agent.
V_141	Identification information	Contract identifier	Alphanumeric	Static	An identifier applied by the reporting agent to uniquely identify each contract. The contract identifier refers to the credit agreement between two or more parties under which the instrument is created.
V_3	Exposure class	CRR Exposure class	Drop-down based on classification of the facility using exposure class as described in Article 112 of Regulation (EU) No 575/2013 for banks using the standardised approach and Article 147 of Regulation (EU) No 575/2013 (for banks using the IRB approach)	Static	<p>The exposures classes for the calculation of RWAs for credit risks are as follows (not applicable when exposures are classified in the CRR trading book as defined in Article 4(1)(86) of Regulation (EU) No 575/2013):</p> <p>Where a bank uses the standardised approach:</p> <ul style="list-style-type: none"> ▶ Central governments or central banks (SCENGOV) ▶ Regional governments or local authorities (SREGGOV) ▶ Public sector entities (SPUBSEC) ▶ Multilateral development banks (SDEVBAN) ▶ International organisation (SINTORG) ▶ Institutions (SINSTIT) ▶ Corporates (SCORPOR) ▶ Retail (SRETAIL) ▶ Secured by mortgages and immovable property (SSECMOR) ▶ Defaulted (SDEFAULT) ▶ High risk (SHIGHRI) ▶ Covered bonds (SCOVON) ▶ Items representing securitization positions ▶ Institutions and corporates with a short term credit assessment (SSHOTER) ▶ Collective investment undertakings (SCOLINV) ▶ Equity (SEQUITY) ▶ Other (SOTHERI) <p>Where a bank uses the IRB approach:</p> <ul style="list-style-type: none"> ▶ Central governments and central banks (ICENGOV) ▶ Institutions (IINSTIT) ▶ Corporates (ICORPOR) ▶ Retail (IRETAIL) ▶ Equity (IEQUITY) ▶ Items representing securitization positions <p>Other non-credit-obligation assets (IOTHERC)</p>
V_4	Exposure class	FINREP Exposure class	Drop-down: <ul style="list-style-type: none"> ▶ Central banks ▶ Central governments ▶ Credit institutions ▶ Other financial corporations ▶ Non-financial corporations ▶ Households 	Static	Classification of the facility (exposure class) as defined in ITS 680/2014 Annex V Instructions FINREP (Counterparty breakdown)
V_5	Risk parameters	Total Risk Exposure Amount	Numeric (euro)	Dynamic	The risk weight allocated to the instrument, calculated according to Articles 92(3) and 92(4) of Regulation (EU) No 575/2013 (CRR), where applicable
V_6	Risk parameters	CRR Loss given default	Numeric. Basis points	Dynamic	Current level of the 'Loss given default' of the loan, determined in accordance with Articles 161, 164, 179 and 181 of Regulation (EU) No 575/2013

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_7	Risk parameters	IFRS 9 Loss given default	Numeric. Basis points	Dynamic	Current level of the 'Loss given default' of the loan determined for accounting purposes.
V_142	Instrument characteristics	Amortization type	Drop-down: <ul style="list-style-type: none"> ▶ French ▶ German ▶ Fixed amortisation schedule ▶ Bullet ▶ Other 	Static	Type of amortisation of the instrument including principal and interest at the reporting reference date.
V_143	Instrument characteristics	Currency	Drop-down	Static	Currency denomination of instruments, in accordance with the ISO 4217 standard.
V_144	Instrument characteristics	Inception date	DD/MM/YY	Static	The date on which the contractual relationship originated, i.e. the date on which the contract agreement becomes binding for all parties
V_145	Interest rate information	End date of interest-only period	DD/MM/YY	Static	The date on which the interest-only period ends.
V_146	Interest rate information	Interest rate cap	Numeric. Reported in basis points with the same convention as for the attribute "interest rate spread/margin".	Dynamic	The maximum interest rate per annum that can be charged on the outstanding nominal amount (or parts thereof).
V_147	Interest rate information	Interest rate floor	Numeric. Reported in basis points with the same convention as for the attribute "interest rate spread/margin".	Dynamic	The minimum interest rate per annum that can be charged on the outstanding nominal amount (or parts thereof).
V_148	Interest rate information	Interest rate reset frequency	Drop-down <ul style="list-style-type: none"> ▶ Overnight ▶ Monthly/quarterly/semi-annual/annual ▶ At creditor discretion ▶ Other frequency 	Dynamic	Frequency at which the interest rate is reset after the initial fixed-rate period, if any.
V_149	Interest rate information	Interest rate spread/margin	Numeric (percentage)	Dynamic	Margin or spread to add to the reference rate that is used for the calculation of the interest rate in basis points. This applies to interest rates charged for variable interest loans.
V_150	Interest rate information	Interest rate type	Drop-down <ul style="list-style-type: none"> ▶ Fixed ▶ Variable ▶ Mixed 	Static	Classification of credit exposures based on the base rate for establishing the interest rate for each payment period.
V_151	Instrument characteristics	Legal final maturity date	DD/MM/YY	Static	The contractual maturity date of the instrument, taking into account any agreements amending initial contracts.
V_152	Instrument characteristics	Commitment amount at inception	Numeric (euros)	Dynamic	Observed agent's maximum exposure to credit risk on the inception date of the instrument, without taking into account any protection held or other credit enhancements.
V_153	Instrument characteristics	Payment frequency	Drop-down: <ul style="list-style-type: none"> ▶ Monthly/quarterly/semi-annual/annual ▶ Bullet ▶ Zero coupon ▶ Other 	Dynamic	Frequency of payments due, either of principal or interest, i.e. number of months between payments at the reporting reference date.
V_154	Instrument characteristics	Reference rate	Drop-down: EURIBOR, USD LIBOR, GBP LIBOR, EUR LIBOR, JPY LIBOR, CHF LIBOR, MIBOR, OTHER SINGLE REFERENCE RATES, other multiple reference rates	Static	Reference rate used for the calculation of the actual interest rate. The reference rate code is a combination of the reference rate value and maturity value.
V_155	Instrument characteristics	Settlement date	DD/MM/YY	Static	The date on which the conditions specified in the contract are or can be executed for the first time, i.e. the date on which financial instruments are initially exchanged or created

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_156	Interest rate information	Interest rate	Numeric (percentage with two decimals, both positive and negative values).	Dynamic	Annualised agreed rate or narrowly defined interest rate in accordance with Part 1 of Annex I to Regulation (EU) No 1072/2013 of the European Central Bank (ECB/2013/34)
V_157	Interest rate information	Next interest rate reset date	DD/MM/YY	Dynamic	The date when the next interest rate reset, as defined in Part 3 of Annex I to Regulation (EU) No 1071/2013 (ECB/2013/33), takes place.
V_158	Financial information	Default status of the instrument	Drop down: <ul style="list-style-type: none"> ▶ Not in default ▶ Default because unlikely to pay (not more than 90/180 days past due) ▶ Default because more than 90/180 days past due ▶ Default because both unlikely to pay and more than 90/180 days past due. 	Dynamic	Identification of the default status of the instrument in accordance with Article 178 of Regulation (EU) No 575/2013.
V_159	Financial information	Date of the default status of the instrument	DD/MM/YY	Dynamic	The date on which the default status, as reported in the data attribute "default status of the instrument", is considered to have occurred.
V_160	Financial information	Transferred amount	Numeric (euro)	Static	Transferred amount of the economic ownership of the financial asset to third parties. This data attribute captures the part of the outstanding nominal amount that has been transferred to another creditor.
V_161	Financial information	Arrears for the instrument	Numeric (euro)	Dynamic	Aggregated amount of the principal, interest and any fee payment outstanding at the reporting date, which is contractually due and has not been paid (past due).
V_162	Financial information	Date of past due for the instrument	DD/MM/YY	Dynamic	The date on which the instrument became past due in accordance with Part 2.96 of Annex V to the amended Implementing Regulation (EU) No 680/2014.
V_163	Financial information/ Instrument characteristics	Type of securitization	Drop-down: <ul style="list-style-type: none"> ▶ Traditional securitisation ▶ Synthetic securitisation ▶ Not securitised 	Static	Captures the type of securitisation, if any, to which the instrument has been subject, in accordance with Article 242(10), (11), 243 and 244 of Regulation (EU) No 575/2013.
V_164	Instrument characteristics	Outstanding nominal amount	Numeric (euro)	Dynamic	Principal amount outstanding at the end of the reporting reference date, including unpaid past due interest but excluding accrued interest, net of write-offs and write-downs as determined by the relevant accounting practices.
V_165	Instrument characteristics	Accrued interest	Numeric (euro)	Dynamic	The amount of accrued interest on loans at the reporting reference date as defined in Regulation (EU) No 1071/2013 (ECB/2013/33).
V_166	Financial information	Off-balance-sheet amount	Numeric (euro)	Dynamic	Total nominal amount of off-balance-sheet exposures.
V_167	Financial information	Joint liabilities amount	Numeric (euro)	Dynamic	Outstanding nominal amount for which each debtor is liable in relation to a single instrument where there are two or more debtors.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_168	Financial information	Accounting classification of instruments	Drop-down: <ul style="list-style-type: none"> ▶ Values for IFRS and accounting portfolios under national GAAPs consistent with IFRS: <ul style="list-style-type: none"> • Cash balances at central banks and other demand deposits (IFRS) • Financial assets held for trading (IFRS) • Non-trading financial assets mandatorily at fair value through profit or loss (IFRS) • Financial assets designated at fair value through profit or loss (IFRS) • Financial assets at fair value through other comprehensive income (IFRS) • Financial assets at amortised cost (IFRS) ▶ Values for accounting portfolios under national GAAPs not consistent with IFRS 9/IAS39: <ul style="list-style-type: none"> • Cash balances at central banks and other demand deposits (GAAP) • Trading Financial assets (GAAP) • Non-trading non-derivative financial assets measured at fair value through profit or loss (GAAP) • Non-trading non-derivative financial assets measured at fair value to equity (GAAP) • Non-trading debt instruments measured at a cost-based method (GAAP) • Other non-trading non-derivative financial assets (GAAP) ▶ Values for accounting portfolios under national GAAPs consistent with IAS 39: <ul style="list-style-type: none"> • Cash balances at central banks and other demand deposits (GAAP) • Financial assets held for trading (GAAP) • Financial assets designated at fair value through profit or loss (GAAP) • Available-for-sale financial assets (GAAP) • Loans and receivables (GAAP) • Held-to-maturity investments (GAAP) 	Static	Accounting portfolio where the instrument is recorded in accordance with the accounting standard – IFRS or national GAAP – under Regulation (EU) 2015/534 (ECB/2015/13) applied by the observed agent's legal entity.)

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_169	Financial information	Balance sheet recognition	Drop-down: <ul style="list-style-type: none"> ▶ Entirely recognised ▶ Recognised to the extent of the institution's continuing involvement ▶ Entirely derecognised 	Static	Balance sheet recognition of the financial asset. This data attribute classifies the reported instruments pursuant to their balance sheet recognition in accordance with Annex III and Template 15 in Annex IV to the ITS.
V_170	Financial information	Accumulated write-offs	Numeric (euro)	Dynamic	Cumulative amount of principal and past due interest of any debt instrument that the institution is no longer recognising because they are considered uncollectible, independently of the portfolio in which they were included.
V_171	Financial information	Accumulated impairment amount	Numeric (euro)	Dynamic	The amount of loss allowances that are held against or are allocated to the instrument on the reporting reference date. This data attribute applies to instruments subject to impairment under the applied accounting standard. Under IFRS, the accumulated impairment relates to the following amounts: (i) loss allowance at an amount equal to 12-month expected credit losses; (ii) loss allowance at an amount equal to lifetime expected credit losses. Under GAAP, the accumulated impairment relates to the following amounts: (i) loss allowance at an amount equal to general allowances; (ii) loss allowance at an amount equal to specific allowances.
V_172	Financial information	Type of impairment	Drop-down: <ul style="list-style-type: none"> ▶ Stage 1 (IFRS) ▶ Stage 2 (IFRS) ▶ Stage 3 (IFRS) ▶ General allowances (GAAP) ▶ Specific allowances (GAAP) 	Dynamic	This data attribute indicates the type of impairment to which the instrument is subject
V_173	Financial information	Impairment assessment method	Drop-down: <ul style="list-style-type: none"> ▶ Individually assessed ▶ Collectively assessed 	Dynamic	The method by which the impairment is assessed, if the instrument is subject to impairment in accordance with applied accounting standards.
V_174	Instrument characteristics	Sources of encumbrance	Drop-down: <ul style="list-style-type: none"> ▶ Central bank funding ▶ Exchange traded derivatives ▶ Over-the-counter derivatives ▶ Deposits – repurchase agreements other than to central banks ▶ Deposits other than repurchase agreements ▶ Debt securities issued – covered bonds securities ▶ Debt securities issued – asset-backed securities ▶ Debt securities issued – other than covered bonds and ABSs ▶ Other sources of encumbrance ▶ No encumbrance 	Static	Type of transaction in which the exposure is encumbered in accordance with Implementing Regulation (EU) No 680/2014. An asset will be treated as encumbered if it has been pledged or if it is subject to any form of arrangement to secure, collateralise or credit enhance any instrument from which it cannot be freely withdrawn.
V_175	Financial information	Performing status of the instrument	Drop-down: <ul style="list-style-type: none"> ▶ Non-performing ▶ Performing 	Dynamic	The instrument is to be classified on the reporting reference date, in accordance with Implementing Regulation (EU) No 680/2014.
V_176	Financial information	Date of the performing status of the instrument	DD/MM/YYYY	Dynamic	The date on which the performing status as reported in “performing status of the instrument” is considered to have been established or changed.
V_177	Financial information	Provisions associated with off-balance-sheet exposures	Numeric (euro)	Dynamic	This data attribute provides information on the amount of provisions (if any) associated with off-balance-sheet amounts (of instruments for which there is an off-balance-sheet amount) that can be converted to assets in the balance sheet.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_178	Forbearance information	Status of forbearance and renegotiation	Drop-down: <ul style="list-style-type: none"> ▶ Forborne: instruments with modified interest rate below market conditions ▶ Forborne: instruments with other modified terms and conditions ▶ Forborne: totally or partially refinanced debt ▶ Renegotiated instrument without forbearance measures ▶ Not forborne or renegotiated 	Dynamic	Identification of forborne and renegotiated instruments.
V_179	Forbearance information	Date of the forbearance and renegotiation status	DD/MM/YYYY	Static	The date on which a forbearance or renegotiation status as reported under "status of forbearance and renegotiation" is considered to have occurred.
V_180	Default information	Cumulative recoveries since default	Numeric (euro)	Dynamic	The total amount recovered since the date of default received in relation to a defaulted instrument during the latest default period and only during that period.
V_181	Financial information	Carrying amount	Numeric (euro)	Dynamic	The carrying amount in accordance with Annex V to Implementing Regulation (EU) No 680/2014.
V_182	Financial information	Prudential portfolio	Drop-down: <ul style="list-style-type: none"> ▶ Trading book ▶ Non- trading book 	Static	Classification of exposures in the trading book as defined in Article 4(1) (86) of Regulation (EU) No 575/2013.
V_183	Valuation	Accumulated changes in fair value due to credit risk	Numeric (euro)	Dynamic	Accumulated changes in fair value due to credit risk in accordance with Part 2.46 of Annex V to Implementing Regulation (EU) No 680/2014.

SRB Counterparties Data Set for exposures to natural persons

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_2	Identification information	Counterparty Identifier	Alphanumeric	Static	Identifier applied to uniquely identify each counterparty.
V_8	Risk parameters	Current Internal Credit Rating/ Scoring	Numeric / Alphanumeric	Dynamic	Internal credit rating/scoring issued to the Counterparty
V_10	Risk parameters	IFRS 9 Probability of default/ impairment	Numeric. Basis points	Dynamic	The probability of default is calculated in accordance with the requirements specific to PD estimation as laid down in the CRR. In the case of PDs produced at the instrument level, the counterparty's PD is to be reported as the exposure-weighted average PD across the PDs of all instruments of the counterparty. If, for a given counterparty, PDs are estimated for both the counterparty and (some of) the products of the counterparty, it is the counterparty's PD which is to be reported.
V_11	Risk parameters	Probability of default (others)	Numeric. Basis points	Dynamic	Applicable only to institutions neither using models for estimating IFRS 9 impairments nor CRR IRB models. These institutions should maintain records of probabilities of default or scores provided by scoring/rating models. In the case of PDs produced at the instrument level, the counterparty's PD is to be reported as the exposure-weighted average PD across the PDs of all instruments of the counterparty. If, for a given counterparty, PDs are estimated for both the counterparty and (some of) the products of the counterparty, it is the counterparty's PDs which is to be reported. The definition of the probability of default is in line with article 178, 179 and 180 of Regulation (EU) No 575/2013 (CRR) and the accompanying EBA Guidelines on the application of the definition of default (CRR)
V_184	Counterparty characteristics	Counterparty role	Drop-down: ▶ Creditor ▶ Debtor ▶ Servicer ▶ Originator	Static	The roles that counterparties assume in relation to an instrument recorded in the instrument dataset are recorded in the counterparty-instrument dataset.
V_185	Financial information	Default status of the counterparty	Drop-down: ▶ Not in default ▶ Default because unlikely to pay ▶ Default because more than 90/180 days past due ▶ Default because both unlikely to pay and more than 90/180 days past due	Dynamic	Identification of the default status of the counterparty. Categories describing the motives for which the counterparty can be in default in accordance with Article 178 of Regulation (EU) No 575/2013.
V_186	Financial information	Date of the default status of the counterparty	DD/MM/YYYY	Dynamic	The date on which the default status, as reported in the data attribute "Default status of the counterparty", is considered to have arisen.

SRB Protection received Data Set for exposures to natural persons

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_12	Identification information	Protection identifier	Alphanumeric	Static	An identifier applied to uniquely identify each protection/collateral used to secure the instrument.
V_219	Identification information	Protection provider identifier	Alphanumeric	Static	The protection provider identifier is the counterparty identifier of the counterparty that grants protection against a contractually agreed negative credit event and that is obliged to make payments to the creditor if the debtor fails to meet the obligation to make repayments arising under the instrument secured by the protection item.
V_1	Identification information	Instrument Identifier	Alphanumeric	Static	An identifier applied to uniquely identify each instrument. Each instrument must have one instrument identifier
V_187	Identification information	Type of collateral	Drop-down: <ul style="list-style-type: none"> ▶ Gold ▶ Currency and deposits ▶ Securities ▶ Loans ▶ Equity and investment fund shares or units ▶ Credit derivatives ▶ Financial guarantees other than credit derivatives ▶ Trade receivables ▶ Life insurance policies pledged ▶ Residential real estate collateral ▶ Offices and commercial premises ▶ Commercial real estate collateral ▶ Other physical collateral ▶ Other protection ▶ Hotels & entertainment ▶ Infrastructure projects ▶ Factories – Warehouses ▶ Equipment & machinery ▶ Automotive ▶ Aircraft ▶ Shipping 	Static	The AnaCredit item “type of protection” (Section 9.4.3. of the AnaCredit Reporting Manual Part II – Datasets and data attributes) provides a breakdown of collaterals eligible in accordance with the CRR. The proposed breakdown adds several categories
V_14	Size collateral	Building Area (M2)	Numeric	Static	Building area of the building in square meters. Only applicable to Residential real estate collateral, Offices and commercial premises, Commercial real estate collateral, Hotels & entertainment, Factories – Warehouses.
V_15	Size collateral	Land Area (M2)	Numeric	Static	Land area of the property in square meters. Only applicable to land.
V_16	Location	Property postcode	Numeric	Static	Postcode where the property is located. Only applicable to Residential real estate collateral, Offices and commercial premises, Commercial real estate collateral, Hotels & entertainment, Factories – Warehouses.
V_17	Lien	Lien position	Numeric	Static	The highest ranking position(s) in relation to the collateral held by the counterparty to secure the facility. In case the facility has several liens on one collateral, the highest claim is reported in this data field.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_188	Valuation	Date of protection value	DD/MM/YYYY	Dynamic	The date on which the latest appraisal or valuation of the protection was carried out prior to the reporting reference date, i.e. the date on which the amount reported in the attribute “protection value” of the value type reported in the attribute “type of protection value” was established under the valuation method reported in the attribute protection valuation approach.
V_220	Valuation	Protection value	Numeric (euro)	Dynamic	The amount of the protection value is the monetary value of the protection that was established at the latest valuation date
V_189	Protection characteristics	Maturity date of the protection	DD/MM/YYYY	Static	The contractual maturity date of the protection, which is the earliest date at which the protection may terminate or be terminated, taking into account any agreements amending initial contracts.
V_190	Valuation	Original protection value	Numeric (euro)	Static	The monetary value of the protection item that was established at the date when the protection item was originally received as a credit protection.
V_191	Valuation	Date of original protection value	DD/MM/YYYY	Static	The date on which the latest appraisal or valuation of the protection was carried out prior to its initial receipt as credit protection.
V_192	Valuation	Type of protection value	Drop-down: <ul style="list-style-type: none"> ▶ Notional amount ▶ Fair value ▶ Market value ▶ Long-term sustainable value ▶ Other protection value 	Dynamic	The type of the reported value of the protection item as reported in the data attribute “protection value”.
V_221	Valuation	Protection valuation approach	Drop-down: <ul style="list-style-type: none"> ▶ Mark-to-to-market valuation ▶ Counterparty estimation ▶ Creditor valuation ▶ Third party valuation 	Dynamic	Method used to determine the protection value.
V_193	Valuation	Protection allocated value	Numeric (euro)	Dynamic	The maximum amount of the protection value that can be considered as credit protection for the instrument. The amount of the existing third parties or observed agent priority claims against the protection must be excluded in the protection allocated value.
V_194	Lien	Third-party priority claims against the protection	Numeric (euro)	Static	The maximum amount of any existing higher ranked liens with respect to third parties other than the observed agent against the protection.

SRB OFF-BALANCE SHEET EXPOSURES DATA SETS

38. Off-balance sheet exposures do not fall under the scope of the AnaCredit reporting requirements. The SRB Valuation Data Sets for off-balance sheet exposures introduces ad-hoc data points for these exposures and combine data from different sources: existing SRB Data Sets for exposures to legal persons and the AnaCredit database. Additionally a set of ad hoc data points covers basic features of off-balance sheet exposures. Off-balance sheet exposures shall include the off-balance sheet items as listed in Annex I of CRR. This data set does not include data on credit derivatives, which are covered by the SRB Valuation Data Set on derivatives.

SRB Instruments Data Set for off-balance sheet exposures

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_1	Identification information	Instrument Identifier	Alphanumeric	Static	An identifier applied to uniquely identify each instrument. Each instrument must have one instrument identifier
V_2	Identification information	Counterparty Identifier	Alphanumeric	Static	Identifier applied to uniquely identify each counterparty.
V_139	Identification information	Reporting data identifier	Alphanumeric	Static	The reporting agent identifier is the counterparty identifier of the reporting agent which reports the data.
V_140	Identification information	Observed agent identifier	Alphanumeric	Static	The observed agent identifier is the counterparty identifier of the observed agent (i.e. an institutional unit of the reporting agent) whose data are reported by the reporting agent.
V_141	Identification information	Contract identifier	Alphanumeric	Static	An identifier applied by the reporting agent to uniquely identify each contract. The contract identifier refers to the credit agreement between two or more parties under which the instrument is created.
V_222	Exposure class	Type	Drop-down: <ul style="list-style-type: none"> ▶ Loan commitments given ▶ Financial guarantees given ▶ Other commitments given 	Static	Type of commitment or guarantee as per FINREP classification

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_3	Exposure class	CRR Exposure class	Drop-down based on classification of the facility using exposure class as described in Article 112 of Regulation (EU) No 575/2013 for banks using the standardised approach) and Article 147 of Regulation (EU) No 575/2013 (for banks using the IRB approach)	Static	<p>The exposures classes for the calculation of RWAs for credit risks are as follows (not applicable when exposures are classified in the CRR trading book as defined in Article 4(1)(86) of Regulation (EU) No 575/2013):</p> <p>Where a bank uses the standardised approach:</p> <ul style="list-style-type: none"> ▶ Central governments or central banks (SCENGOV) ▶ Regional governments or local authorities (SREGGOV) ▶ Public sector entities (SPUBSEC) ▶ Multilateral development banks (SDEVBAN) ▶ International organisation (SINTORG) ▶ Institutions (SINSTIT) ▶ Corporates (SCORPOR) ▶ Retail (SRETAIL) ▶ Secured by mortgages and immovable property (SSECMOR) ▶ Defaulted (SDEFAULT) ▶ High risk (SHIGHRI) ▶ Covered bonds (SCOVON) ▶ Items representing securitization positions ▶ Institutions and corporates with a short term credit assessment (SSHOTER) ▶ Collective investment undertakings (SCOLINV) ▶ Equity (SEQUITY) ▶ Other (SOTHERI) <p>Where a bank uses the IRB approach:</p> <ul style="list-style-type: none"> ▶ Central governments and central banks (ICENGOV) ▶ Institutions (IINSTIT) ▶ Corporates (ICORPOR) ▶ Retail (IRETAIL) ▶ Equity (IEQUITY) ▶ Items representing securitization positions <p>Other non-credit-obligation assets (IOTHERC)</p>
V_4	Exposure class	FINREP Exposure class	Drop-down: <ul style="list-style-type: none"> ▶ Central banks ▶ Central governments ▶ Credit institutions ▶ Other financial corporations ▶ Non-financial corporations ▶ Households 	Static	Classification of the facility (exposure class) as defined in ITS 680/2014 Annex V Instructions FINREP (Counterparty breakdown)
V_23	Risk parameters	Credit conversion factor	Numeric. Basis points	Static	Credit conversion factor as defined by the CRR
V_5	Risk parameters	Total Risk Exposure Amount	Numeric (euro)	Dynamic	The risk weight allocated to the instrument, calculated according to Articles 92(3) and 92(4) of Regulation (EU) No 575/2013 (CRR), where applicable
V_6	Risk parameters	CRR Loss given default	Numeric. Basis points	Dynamic	Current level of the 'Loss given default' of the loan, determined in accordance with Articles 161, 164, 179 and 181 of Regulation (EU) No 575/2013
V_7	Risk parameters	IFRS 9 Loss given default	Numeric. Basis points	Dynamic	Current level of the 'Loss given default' of the loan determined for accounting purposes.
V_223	Financial information	Nominal amount	Numeric (euro)	Dynamic	Total nominal amount of off-balance-sheet exposure under IFRS 9.
V_224	Financial information	Maturity / expiry date	DD/MM/YY	Dynamic	Expiry date
V_225	Financial information	Nominal interest rate or fee	Numeric (Basis points)	Static	Nominal interest rate or fee as agreed and payable

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_158	Financial information	Default status of the instrument	Drop down: <ul style="list-style-type: none"> ▶ Not in default ▶ Default because unlikely to pay (not more than 90/180 days past due). ▶ Default because more than 90/180 days past due ▶ Default because both unlikely to pay and more than 90/180 days past due. 	Dynamic	Identification of the default status of the instrument in accordance with Article 178 of Regulation (EU) No 575/2013.
V_159	Financial information	Date of the default status of the instrument	DD/MM/YY	Dynamic	The date on which the default status, as reported in the data attribute “default status of the instrument”, is considered to have occurred.
V_161	Financial information	Arrears for the instrument	Numeric (euro)	Dynamic	Aggregated amount of the nominal, interest and any fee payment outstanding at the reporting date, which is contractually due and has not been paid (past due).
V_162	Financial information	Date of past due for the instrument	DD/MM/YY	Dynamic	The date on which the instrument became past due in accordance with Part 2.96 of Annex V to the amended Implementing Regulation (EU) No 680/2014.
V_167	Financial information	Joint liabilities amount	Numeric (euro)	Dynamic	Outstanding nominal amount for which each debtor is liable in relation to a single instrument where there are two or more debtors.
V_171	Financial information	Accumulated impairment amount	Numeric (euro)	Dynamic	The amount of loss allowances that are held against or are allocated to the instrument on the reporting reference date. This data attribute applies to instruments subject to impairment under the applied accounting standard. Under IFRS, the accumulated impairment relates to the following amounts: (i) loss allowance at an amount equal to 12-month expected credit losses; (ii) loss allowance at an amount equal to lifetime expected credit losses. Under GAAP, the accumulated impairment relates to the following amounts: (i) loss allowance at an amount equal to general allowances; (ii) loss allowance at an amount equal to specific allowances.
V_172	Financial information	Type of impairment	Drop-down: <ul style="list-style-type: none"> ▶ Stage 1 (IFRS) ▶ Stage 2 (IFRS) ▶ Stage 3 (IFRS) ▶ General allowances (GAAP) ▶ Specific allowances (GAAP) 	Dynamic	This data attribute indicates the type of impairment to which the instrument is subject
V_173	Financial information	Impairment assessment method	Drop-down: <ul style="list-style-type: none"> ▶ Individually assessed ▶ Collectively assessed 	Dynamic	The method by which the impairment is assessed, if the instrument is subject to impairment in accordance with applied accounting standards.
V_175	Financial information	Performing status of the instrument	Drop-down: <ul style="list-style-type: none"> ▶ Non-performing ▶ Performing 	Dynamic	The instrument is to be classified on the reporting reference date, in accordance with Implementing Regulation (EU) No 680/2014.
V_176	Financial information	Date of the performing status of the instrument	DD/MM/YYYY	Dynamic	The date on which the performing status as reported in “performing status of the instrument” is considered to have been established or changed.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_178	Forbearance information	Status of forbearance and renegotiation	Drop-down: <ul style="list-style-type: none"> ▶ Forborne: instruments with modified interest rate below market conditions ▶ Forborne: instruments with other modified terms and conditions ▶ Forborne: totally or partially refinanced debt ▶ Renegotiated instrument without forbearance measures ▶ Not forborne or renegotiated 	Dynamic	Identification of forborne and renegotiated instruments.
V_179	Forbearance information	Date of the forbearance and renegotiation status	DD/MM/YYYY	Static	The date on which a forbearance or renegotiation status as reported under “status of forbearance and renegotiation” is considered to have occurred.

SRB Counterparties Data Set for off-balance sheet exposure

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_2	Identification information	Counterparty Identifier	Alphanumeric	Static	Identifier applied to uniquely identify each counterparty.
V_8	Risk parameters	Current Internal Credit Rating/ Scoring	Numeric / Alphanumeric	Dynamic	Internal credit rating/scoring issued to the Counterparty
V_9	Risk parameters	External Credit Rating	Alphanumeric	Dynamic	External credit rating issued to the Counterparty (if any)
V_10	Risk parameters	IFRS 9 Probability of default/ impairment	Numeric. Basis points	Dynamic	The probability of default is calculated in accordance with the requirements specific to PD estimation as laid down in the CRR. In the case of PDs produced at the instrument level, the counterparty's PD is to be reported as the exposure-weighted average PD across the PDs of all instruments of the counterparty. If, for a given counterparty, PDs are estimated for both the counterparty and (some of) the products of the counterparty, it is the counterparty's PD which is to be reported.
V_11	Risk parameters	Probability of default	Numeric. Basis points	Dynamic	Applicable only to institutions neither using models for estimating IFRS 9 impairments nor CRR IRB models. These institutions should maintain records of probabilities of default or scores provided by scoring/rating models. In the case of PDs produced at the instrument level, the counterparty's PD is to be reported as the exposure-weighted average PD across the PDs of all instruments of the counterparty. If, for a given counterparty, PDs are estimated for both the counterparty and (some of) the products of the counterparty, it is the counterparty's PDs which is to be reported. The definition of the probability of default is in line with in article 178, 179 and 180 of Regulation (EU) No 575/2013 (CRR) and the accompanying EBA Guidelines on the application of the definition of default (CRR)

V_185	Financial information	Default status of the counterparty	Drop-down: <ul style="list-style-type: none"> ▶ Not in default ▶ Default because unlikely to pay ▶ Default because more than 90/180 days past due ▶ Default because both unlikely to pay and more than 90/180 days past due 	Dynamic	Identification of the default status of the counterparty. Categories describing the motives for which the counterparty can be in default in accordance with Article 178 of Regulation (EU) No 575/2013.
V_186	Financial information	Date of the default status of the counterparty	DD/MM/YYYY	Dynamic	The date on which the default status, as reported in the data attribute "Default status of the counterparty", is considered to have arisen.
V_195	Identification information	Legal entity identifier (LEI)	Alphanumeric	Static	The legal entity identifier (LEI) is the counterparty identifier assigned in accordance with the International Organization for Standardization (ISO) 17442 standard.
V_196	Identification information	National identifier	Alphanumeric	Static	A national identifier is a commonly used identification code which enables the unambiguous identification of a counterparty or of the legal entity of which the counterparty forms part within its country of residency.
V_197	Identification information	Head office undertaking identifier	Alphanumeric	Static	The head office undertaking identifier is the counterparty identifier of the domestic part of the legal entity of which the institutional unit is a legally dependent part.
V_198	Identification information	Immediate parent undertaking identifier	Alphanumeric	Static	The immediate parent undertaking identifier is the counterparty identifier for the domestic part of the legal entity which is the immediate parent undertaking of the counterparty.
V_199	Identification information	Ultimate parent undertaking identifier	Alphanumeric	Static	The ultimate parent undertaking identifier is the counterparty identifier for the domestic part of the legal entity which is the ultimate parent undertaking of the counterparty.
V_200	Identification information	Name	Alphanumeric	Static	The full legal name of the counterparty.
V_201	Location information	Address: street	Alphanumeric	Static	The counterparty's street address, including the street number.
V_202	Location information	Address: city/town/village	Alphanumeric	Static	The counterparty's city, town or village.
V_203	Location information	Address: postal code	Alphanumeric	Static	The counterparty's postal code.
V_204	Location information	Address: county/administrative division	Alphanumeric	Static	The county or similar administrative division of counterparties resident in European Union Member States as per NUTS 3 classification.
V_205	Location information	Address: country	Drop-down (ISO 3166-1 alpha-2 codes: ISO 3166-1 alpha-2 code of the country).	Dynamic	The counterparty's country.
V_206	Counterparty characteristics	Legal form	Drop-down	Static	The type of business entity as defined in the national legal system.

V_207	Counterparty characteristics	Institutional sector	Drop-down: <ul style="list-style-type: none"> ▶ Non-financial corporations, ▶ Central Bank, ▶ Credit institutions, ▶ Deposit-taking corporations other than credit institutions, ▶ Money market funds (MMF), ▶ Non-MMF Investment funds, ▶ Financial vehicle corporations (FVCs) engaged in securitisation transactions, Other financial intermediaries, except financial auxiliaries, captive financial institutions and money lenders, insurance corporations, pension funds and financial vehicle corporations engaged in securitisation transactions, ▶ Financial auxiliaries, ▶ Captive financial institutions and money lenders, ▶ Insurance corporations, ▶ Pension funds, ▶ Central government: <ul style="list-style-type: none"> ▶ State government, ▶ Local government, ▶ Social security funds, ▶ Non-profit institutions serving households 	Static	Institutional sectors in accordance with Regulation (EU) No 549/2013, Regulation (EU) No 575/2013 and Regulation (EU) No 1075/2013 of the European Central Bank (ECB/2013/40).
V_208	Counterparty characteristics	Economic activity	Drop-down: NACE code: a level two, three or four NACE code in accordance with Regulation (EC) No 1893/2006.	Static	Economic activity is a classification of counterparties according to their economic activities, in accordance with the NACE revision 2 statistical classification as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council.
V_209	Default information	Status of legal proceedings	Drop-down: <ul style="list-style-type: none"> ▶ No legal actions taken ▶ Under judicial administration, receivership or similar measures ▶ Bankruptcy/insolvency ▶ Other legal measures 	Dynamic	The status of legal proceedings covers the categories describing a counterparty's legal status in relation to its solvency based on the national legal framework. The NCB should transpose these values (listed below) into the national legal framework.
V_210	Default information	Date of initiation of legal proceedings	DD/MM/YYYY	Dynamic	The date on which the legal proceedings, as reported under the attribute "status of legal proceedings", were initiated. This date should be the most recent relevant date prior to the reporting date.
V_211	Counterparty characteristics	Enterprise size	Drop-down: <ul style="list-style-type: none"> ▶ Large enterprise ▶ Medium enterprise ▶ Small enterprise ▶ Microenterprise 	Dynamic	The classification of enterprises by size, in accordance with the Annex to Commission Recommendation 2003/361/EC.
V_212	Counterparty characteristics	Date of enterprise size	DD/MM/YYYY	Dynamic	The date to which the value provided in the "enterprise size" refers. This is the date of the latest data used to classify or review the classification of the enterprise.
V_213	Counterparty characteristics	Number of employees	Numeric	Dynamic	Number of employees working for the counterparty, in accordance with Article 5 of the Annex to Recommendation 2003/361/EC.
V_214	Financial information	Balance sheet total	Numeric (the carrying value of the counterparty's total assets referring to the latest approved accounting period of the legal entity)	Dynamic	The carrying value of the counterparty's total assets in accordance with Regulation (EU) No 549/2013.
V_215	Financial information	Annual turnover	Numeric in euro	Dynamic	The annual sales volume net of all discounts and sales taxes of the counterparty in accordance with Recommendation 2003/361/EC.
V_216	Financial information	Accounting standard	Drop-down: <ul style="list-style-type: none"> ▶ IFRS ▶ National GAAP consistent with IFRS ▶ National GAAP not consistent with IFRS 	Dynamic	Accounting standard used by the observed agent's legal entity.

SRB Protection received Data Set for off-balance sheet exposures

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_12	Identification information	Protection identifier	Alphanumeric	Static	An identifier applied to uniquely identify each protection/collateral used to secure the instrument.
V_1	Identification information	Instrument Identifier	Alphanumeric	Static	An identifier applied to uniquely identify each instrument. Each instrument must have one instrument identifier
V_219	Identification information	Protection provider identifier	Alphanumeric	Static	The protection provider identifier is the counterparty identifier of the counterparty that grants protection against a contractually agreed negative credit event and that is obliged to make payments to the creditor if the debtor fails to meet the obligation to make repayments arising under the instrument secured by the protection item.
V_187	Identification information	Type of collateral	Drop-down: <ul style="list-style-type: none"> ▶ Gold ▶ Currency and deposits ▶ Securities ▶ Loans ▶ Equity and investment fund shares or units ▶ Credit derivatives ▶ Financial guarantees other than credit derivatives ▶ Trade receivables ▶ Life insurance policies pledged ▶ Residential real estate collateral ▶ Offices and commercial premises ▶ Commercial real estate collateral ▶ Other physical collateral ▶ Other protection ▶ Hotels & entertainment ▶ Infrastructure projects ▶ Factories – Warehouses ▶ Equipment & machinery ▶ Automotive ▶ Aircraft ▶ Shipping 	Static	The AnaCredit item “type of protection” (Section 9.4.3. of the AnaCredit Reporting Manual Part II – Datasets and data attributes) provides a breakdown of collaterals eligible in accordance with the CRR. The proposed breakdown adds several categories
V_14	Size collateral	Building Area (M2)	Numeric	Static	Building area of the building in square meters. Only applicable to Residential real estate collateral, Offices and commercial premises, Commercial real estate collateral, Hotels & entertainment, Factories – Warehouses.
V_15	Size collateral	Land Area (M2)	Numeric	Static	Land area of the property in square meters. Only applicable to land.
V_16	Location	Property postcode	Numeric	Static	Postcode where the property is located. Only applicable to Residential real estate collateral, Offices and commercial premises, Commercial real estate collateral, Hotels & entertainment, Factories – Warehouses.
V_17	Lien	Lien position	Numeric	Static	The highest ranking position(s) in relation to the collateral held by the counterparty to secure the facility. In case the facility has several liens on one collateral, the highest claim is reported in this data field.
V_188	Valuation	Date of protection value	DD/MM/YYYY	Dynamic	The date on which the latest appraisal or valuation of the protection was carried out prior to the reporting reference date.
V_220	Valuation	Protection value	Numeric (euro)	Dynamic	The amount of the protection value is the monetary value of the protection that was established at the latest valuation date
V_189	Protection characteristics	Maturity date of the protection	DD/MM/YYYY	Static	The contractual maturity date of the protection, which is the earliest date at which the protection may terminate or be terminated, taking into account any agreements amending initial contracts.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_190	Valuation	Original protection value	Numeric (euro)	Static	The monetary value of the protection item that was established at the date when the protection item was originally received as a credit protection.
V_191	Valuation	Date of original protection value	DD/MM/YYYY	Static	The date on which the latest appraisal or valuation of the protection was carried out prior to its initial receipt as credit protection.
V_192	Valuation	Type of protection value	Drop-down: <ul style="list-style-type: none"> ▶ Notional amount ▶ Fair value ▶ Market value ▶ Long-term sustainable value ▶ Other protection value 	Dynamic	The type of the reported value of the protection item as reported in the data attribute "protection value".
V_221	Valuation	Protection valuation approach	Drop-down: <ul style="list-style-type: none"> ▶ Mark-to-to-market valuation ▶ Counterparty estimation ▶ Creditor valuation ▶ Third party valuation 	Dynamic	Method used to determine the protection value.
V_217	Valuation	Protection allocated value	Numeric (euro)	Dynamic	The maximum amount of the protection value that can be considered as credit protection for the instrument. The amount of the existing third parties or observed agent priority claims against the protection must be excluded in the protection allocated value.
V_218	Lien	Third-party priority claims against the protection	Numeric (euro)	Static	The maximum amount of any existing higher ranked liens with respect to third parties other than the observed agent against the protection.

SRB DERIVATIVES DATA SET

Existing requirements on derivatives' exposures reporting

39. The SRB Valuation Data Set does not cover data points reported under Article 9 of Regulation (EU) No 648/2012 (European Market Infrastructure Regulation (EMIR)), as detailed under the Commission Delegated Regulation (EU) No 148/2013, which imposes reporting obligations to counterparties⁷ and central clearing counterparties (CCPs). Reporting obligations cover any derivative contract that they may have concluded and any modification or termination of the contract. Counterparties should report such information to registered or recognized trade repositories no later than the working day following the conclusion, modification or termination of the contract. Where a trade repository is not available to record the details of a derivative contract, counterparties and CCPs must ensure that such details are reported to the European Securities and market Authority (ESMA).
40. Pursuant to Article 2 of Implementing Regulation (EU) No 1247/2012, 'mark-to market' or 'mark-to-model' valuations must be reported on a daily basis. Any other reporting elements must be reported as they occur or change, taking into account time limits envisaged in Article 9 of EMIR, notably as regards the conclusion, modification or termination of a contract.
41. In addition to reporting obligations stemming from EMIR, Delegated Regulation (EU) No 2016/1712 supplementing BRRD establishes standards that specify the minimum set of information on financial contracts⁸ that should be contained within the detailed records. As per this Regulation, entities under the scope of the BRRD should maintain detailed records of financial contracts where the resolution plan foresees taking resolution actions. The EBA Data Dictionary and the SRB Valuation Data Set take into account many of the data points contained in the Delegated Regulation.
42. Article 2 (16) of Commission Delegated Regulation (EU) No 151/2013 amended by Commission Delegated Regulation (EU) No 2019/361 with regard to access to the data held in trade repositories establishes that trade repository shall provide the SRB with access to all transaction data on derivatives concluded by counterparties that fall under the scope of Regulation (EU) No 806/2014 (SRMR).

⁷ Including financial counterparties such as credit institutions or investment firms.

⁸ According to Article 2(1)(100) of the BRRD, the following products fall under the definition of 'financial contracts': securities contracts, commodities contracts, futures and forward contracts, swap agreements, inter-bank borrowing agreements or master agreements for any of the contracts above.

SRB derivatives Data Set

43. As stressed above, the SRB Valuation Data Set, which is comprised of various subsets, should be defined by the IRT for each individual credit institution⁹ based on various considerations including the business model and risk profile. Valuations in resolution may be negatively affected by economic losses arising from derivatives' portfolios. Should derivatives allocated in the trading book or derivatives priced or valued using 'mark-to-model' (i.e. Level 3) be of relevance in the balance sheet of credit institutions, the latter should keep records of such exposures.
44. The SRB Valuation Data Set covers a detailed list of data points on derivatives contracts irrespective of their positive / negative fair value on the date of valuation.
45. The data listed in the table below should be reported at single contract level and take into account specificities regarding margin requirements.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_2	Parties to the financial contract	Counterparty ID	Alphanumeric	Static	Code used to identify the reporting counterparty. Where a contract is concluded in a trading venue and cleared by a CCP such that a counterparty is not aware of the identity of the other counterparty, the entity must identify that CPP as its counterparty.
V_24	Parties to the financial contract	Type of ID of the counterparty of the reporting entity	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_ID_TYPE)	Static	Type of code used to identify the reporting counterparty.
V_25	Parties to the financial contract	Country of the counterparty	Drop down based on ECB's Securities Holding Statistics (field CL_SHS_ISSUER_AREA)	Static	The country code of the country where the registered office of the counterparty is located.
V_26	Exposure class	Base product	Drop-down based on base product from ISDA OTC Derivatives Taxonomy v1.0: <ul style="list-style-type: none"> ▶ For Credit (1): Single Name (1.1); Index Tranche (1.2); Index (1.3); Total Return Swap (1.4); Total Return Swap Index (1.5); Swaptions (1.6); Exotic(1.7) ▶ For Interest Rate (2): IR Swap (2.1); FRA (2.2); CapFloor (2.3); Cross Currency (2.4); Forward (2.5); Option (2.6) Exotic (2.7) ▶ For Commodity (3): Metals (3.1); Energy (3.2); Index (3.3); Agricultural (3.4); Environmental (3.5); Freight (3.6); Multi Commodity Exotic (3.7) ▶ For Foreign Exchange (4): Spot (4.1); NDF (4.2); NDO (4.3); Forward (4.4); Vanilla Option (4.5); Simple Exotic (4.6); Complex Exotic (4.7) ▶ For Equity (5): Swap (5.1); Portfolio Swap (5.2); Contract for difference (5.3); Option (5.4); Forward (5.5); Other (5.6) 	Static	

⁹ However, for some assets (e.g. goodwill) for which significant differences may exist between the individual and consolidated values, the consolidated scope should be that which is taken into consideration.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_27	Specific information	Product ID	Alphanumeric	Static	
V_28	Specific information	Governing law	Drop down based on ECB's Securities Holding Statistics (field CL_SHS_ISSUER_AREA)	Static	Identify the law governing the financial contract
V_29	Specific information	Contractual recognition – Write down and conversion powers (only for contracts governed by third-country laws subject to the requirement of the contractual terms under the first subparagraph of Article 55(1) of BRRD	Drop-down: ▶ YES (1) ▶ NO (2)	Dynamic	The contractual term required under Article 55(1) of the BRRD. When such a contractual term is included in a master agreement and applies to all trades governed by this agreement, it can be recorded at the master agreement level.
V_30	Specific information	Contractual recognition – Suspension of termination rights (only for contracts governed by third-country laws) under Article 7 BRRD	Drop-down: ▶ YES (1) ▶ NO (2)		The contractual term by which the creditor or party to the agreement creating the liability recognises the power of the resolution authority of a Member State to suspend termination rights. When such a contractual term is included in a master agreement and applies to all trades governed by this agreement, it can be recorded at the master agreement level.
V_31	Specific information	Contractual recognition – Resolution powers (only for contracts governed by third-country laws)	Drop-down: ▶ YES (1) ▶ NO (2)	Static	The contractual term, if any, by which the creditor or party to the agreement creating the liability recognises the power of the resolution authority of a Member State to apply resolution powers other than write down and conversion / suspension. When such a contractual term is included in a master agreement and applies to all trades governed by this agreement, it can be recorded at the master agreement level.
V_32	Collateral information	Collateral portfolio	Drop-down: ▶ ES (1) ▶ O (2)	Static	State whether the collateralisation was performed on a portfolio basis. Portfolio means the collateral calculated on the basis of net positions resulting from a set of contracts, rather than per trade.
V_33	Collateral information	Initial margin posted	Numeric. Basis points	Static	Value of the initial margin posted by the reporting counterparty to the other counterparty. If the initial margin is reported on a portfolio basis, this field should include the overall values of the initial margin posted for the portfolio.
V_34	Collateral information	Currency of the initial margin posted	Drop-down: ISO 4217 Currency Codes	Static	Specify the currency of the initial margin posted.
V_35	Collateral information	Variation margin posted	Numeric. Basis points.		Value of the variation margin posted, including in cash, by the reporting counterparty to the other counterparty. If the margin is reported on a portfolio basis, this field should include the overall values of the variation margin posted for the portfolio.
V_36	Collateral information	Currency of the variation margin posted	Drop-down: ISO 4217 Currency Codes	Static	Specify the currency of the variation margin posted.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_37	Collateral information	Initial margin received	Numeric. Basis points.	Static	Value of the initial margin received by the reporting counterparty from the other counterparty. If the margin is reported on a portfolio basis, this field should include the overall values of the margin received for the portfolio.
V_38	Collateral information	Currency of the initial margin received	Drop-down: ISO 4217 Currency Codes	Static	Specify the currency of the initial margin received.
V_39	Collateral information	Variation margin received	Numeric. Basis points	Dynamic	Value of the variation margin received, including cash settled, by the reporting counterparty from the other counterparty (to be provided only if it can be provided on a single contract level). If margin is reported on a portfolio basis, this field should include the overall values of the margin received for the portfolio.
V_40	Collateral information	Currency of the variation margin received	Drop-down: ISO 4217 Currency Codes	Static	Specify the currency of the variation margin received
V_41	Specific information derivatives	Leg 1 cash flow	Numeric	Dynamic	Series of leg 1 cash flows (estimated) corresponding to settlement dates, including exchange of notional, if applicable. This should be reported as multidimensional i.e. one field containing a small data set (an array).
V_42	Specific information derivatives	Leg 2 cash flow	Numeric	Dynamic	Series of leg 2 cash flows (estimated) corresponding to settlement dates, including exchange of notional, if applicable. This should be reported as multidimensional i.e. one field containing a small data set (an array).
V_43	Specific information: interest rate derivatives ¹⁰	Leg 1 reference rate	Alphanumeric	Dynamic	Rate to which the leg 1 payment is attached, e.g. 3M LIBOR USD.
V_44	Specific information: interest rate derivatives	Leg 2 reference rate	Alphanumeric	Dynamic	Rate to which the leg 2 payment is attached, e.g. 3M LIBOR USD.
V_45	Specific information: interest rate derivatives	Leg 1 spread	Numeric. Basis points.	Dynamic	Spread over leg 1 reference rate.
V_46	Specific information derivatives: interest rate derivatives	Leg 2 spread	Numeric	Dynamic	Spread over leg 2 reference rate.
V_47	Specific information: interest rate derivatives	First reset date	DD/MM/YY	Static	Date on which the first variable rate was fixed.
V_48	Specific information derivatives: interest rate derivatives	Forward rate	Numeric. Basis points.	Dynamic	Agreed forward rate at which FRA/IRS (or interest rate options) is settled.
V_49	Specific information: credit derivatives	Premium	Numeric. Basis points.	Dynamic	Premium paid on credit default swap (CDS) contract.

¹⁰ Including cross-currency swaps

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_50	Specific information derivatives: forward contracts and options	Forward price	Numeric. Basis points	Static	Agreed forward price at which forward contract is settled.
V_51	Details on the transaction	Netting agreement	Alphanumeric	Static	If the financial contract is a part of a netting arrangement as defined in Article 2(1)(98) of Directive 2014/59/EU, a unique reference of the arrangement.
V_52	Accounting information	Carrying amount	Numeric	Dynamic	Carrying amount of the derivative as reported in the last reported financial statements.
V_53	Accounting information	Accounting standards	Drop-down: (1) IFRS (2) National GAAP	Static	Applied accounting standard.
V_54	Accounting information	Accounting classification	Drop-down: (1) Trading book (2) Non-trading book	Static	The accounting portfolio where the derivative is recorded in accordance with the accounting standard applied by the reporting counterparty.
V_55	Accounting information	Hierarchy	Drop-down: (1) Level 1 (2) Level 2 (3) Level 3	Static	Classification into the levels of IFRS 13 fair value hierarchy, where level 3 exposures are those for which valuation is based on unobservable model input parameters;
V_56	Risk parameters	Hedge ID	Alphanumeric	Static	Hedge ID if the position is part of an economic / accounting hedge.
V_5	Risk parameters	Total Risk Exposure Amount	Numeric	Dynamic	The risk weight allocated to the instrument, calculated according to Articles 92(3) and 92(4) of Regulation (EU) No 575/2013 (CRR), where applicable.

SRB FINANCIAL ASSETS – DEBT SECURITIES DATA SET

46. The SRB Valuation Data Set for debt securities¹¹ covers data on exposures to financial assets in the form of debt securities. The data set combines data from the Regulation (EU) No 1011/2012 of the European Central Bank concerning statistics on holdings of securities (SHS Regulation) and additional data points, which may serve different purposes in addition to valuation, e.g. monitor the counterbalancing capacity of the institution in resolution, liquidity risks assessments, etc.¹²

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_58	Financial contract type	Financial contract ID	Numeric	Static	Unique identifier for the debt security
V_59	Issuer identification	ISIN	Alphanumeric	Static	International Securities Identification Number (ISIN)
V_60	Issuer identification	ID of the issuer	Alphanumeric	Static	Unique code (Legal Entity Identifier (LEI) where available) identifying the reporting counterparty (legal entity)
V_61	Issuer identification	Type of ID of the issuer	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_ID_TYPE)	Static	Type of code used to identify the issuer (Legal entity)
V_62	Issuer identification	Country of the issuer	Drop down based on ECB's Securities Holding Statistics (field CL_SHS_ISSUER_AREA)	Static	The country code of the country where the registered office of the issuer is located. To be completed only where no ISIN has been provided.
V_63	Issuer identification	Issuer ESA 2010	Drop down based on ECB's Securities Holding Statistics (field CL_SHS_ISSUER_ESA_2010)	Static	European System of National and Regional Accounts (ESA 2010) sector of the issuer.
V_64	Issuer identification	Issuer NACE sector	Drop down based on ECB's Securities Holding Statistics (field CL_SHS_NACE)	Static	Sector according to NACE classification
V_65	Issuer data	Issuer Rating(S)	Alphanumeric	Dynamic	Rating of counterparty as of cut-off date. In the event of multiple ratings, these should be separated by comma, and the order should be the same that relating to the rating thresholds that are reported in field XYZ. If not rated, enter 'NR'.
V_66	Issuer data	Issuer Rating(S) Source(S)	Alphanumeric	Dynamic	The name of the agency providing the rating. Include only those ratings from rating agencies that are specified in the securitisation documentation. In the event of multiple ratings, the sources should be separated by commas and their order be the same as the thresholds and ratings provided in other fields.
V_67	Parties to the financial contract	Type of Issuer	Drop-down: <ul style="list-style-type: none"> ▶ Other group entity (1) ▶ Third party (2) 	Static	Other group entity refers to entities that are part of the same group as the bank (inter-affiliate exposures). Third party refers to external parties.

¹¹ Debt securities should be understood as negotiable financial instruments serving as evidence of a debt. They are covered by the financial assets and liabilities (financial instrument) category "debt securities" (F.3) in ESA 2010 (European System of Accounts).

¹² In accordance with Article 3a(1) of the SHS Regulation, institutions must, on a quarterly basis, provide the relevant National Central Bank with security-by-security data on the end-quarter positions of securities. Having regard to the specific "volatility" characteristic of the securities portfolio, credit institutions should maintain daily records of debt securities and prices.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_68	Valuation	Currency of the value	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_CURRENCY)	Static	The currency used for the valuation of the security.
V_69	Valuation	Valuation timestamp	DD/MM/YY	Dynamic	Date and time of the last valuation.
V_70	Valuation	Valuation type	Drop-down: ▶ Mark-to-market (1) ▶ Mark-to-model (2)	Static	Indicate whether valuation was performed mark-to-market or mark-to-model.
V_71	Security characteristics	Instrument class	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_INSTR_ESA2010)	Static	The class of the instrument according to ESA 2010.
V_72	Security characteristics	Primary asset classification	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_PRIMARY_ASSET_CLASS)	Static	Type of instrument.
V_73	Security characteristics	Asset securitisation class	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_ASSET_SECURITISATION_TYPE)	Static	To be reported if the instrument is a securitisation or covered bond.
V_74	Security characteristics	Type of placement	Drop-down: ▶ Public (1) ▶ Private (2)	Static	Public or private. 'Public' refers to issuances in capital markets that have been allocated an ISIN. Private refers to securities structured for clients or other third parties that were sold bilaterally
V_75	Security characteristics	Issuance date	DD/MM/YY	Static	Issuance date.
V_76	Security characteristics	Maturity date	DD/MM/YY	Static	Maturity date. Not applicable for perpetual instruments.
V_77	Security characteristics	Guarantor ID	Alphanumeric	Static	Guarantor identifier if a guarantee has been provided.
V_78	Security characteristics	Guarantor ID type	Drop-down based on ECB's Securities Holding Statistics (field CL_ID_TYPE)	Static	
V_79	Security characteristics	Rating of the security	Alphanumeric	Dynamic	Credit rating of security. Rating of the security as of the cut-off date. In the event of multiple ratings, these should be separated by commas and the order should be the same as that relating to the rating thresholds that are reported in field XYZ. If not rated, enter 'NR'.
V_80	Security characteristics	Instrument seniority type	Drop-down based on ECB's Securities Holding Statistics (field CL_SENIORITY_TYPE)	Static	Instrument type according to its seniority.
V_81	Security characteristics	Coupon type	Drop-down: ▶ Fixed (1) ▶ Floating (2) ▶ Zero coupon (3) ▶ Other (4)	Static	Type of coupon.
V_82	Security characteristics	Coupon frequency	Drop-down: ▶ Monthly (1) ▶ Semi-annual (2) ▶ Annual (3) ▶ Other (4)	Static	Frequency of coupon payment.
V_83	Security characteristics	Coupon currency	Drop-down based on ISO 4217 Currency Codes	Static	Currency in which the coupon is paid.
V_84	Security characteristics	Coupon rate	Numeric. Basis points.	Static	Coupon rate (if fixed).
V_85	Security characteristics	Reference rate	Numeric. Basis points.	Dynamic	Coupon rate (if floating).
V_86	Security characteristics	Spread	Numeric. Basis points.	Static	Spread over the reference rate (if floating).
V_87	Security characteristics	Currency of the nominal amount	Drop-down based on ISO 4217 Currency Codes	Static	Currency for expressing the nominal of the security.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_88	Use of security	Purchased under resale agreement	Drop-down: ▶ Yes (1) ▶ No (2)	Static	Indicate whether the security was purchased with an agreement to resell it at a later stage (e.g. reverse repo, collateral swap, etc.).
V_89	Use of security	Sources of encumbrance	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_SRC_ENCMBRNC)	Dynamic	Indicate the source of encumbrance for the security.
V_90	Use of security	Eligibility for standard central bank (ECB) operations	Drop-down: ▶ Yes (1) ▶ No (2)	Dynamic	Indicate whether the security meets the eligibility criteria for standard central bank (ECB) operations.
V_91	Use of security	Part of LCR buffer	Drop-down: ▶ Yes (1) ▶ No (2)	Dynamic	Indicate whether the security meets the eligibility criteria for standard central bank operations.
V_92	Use of security	Category of LCR buffer	Drop down: ▶ L1 (1) ▶ L2A (2) ▶ L2B (3)	Dynamic	Indicate which part of the LCR buffer the security was part of.
V_93	Accounting information	Accounting classification of the instrument	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_ACCNTNG_CLSSFCTN)	Dynamic	Accounting classification to the instrument according to the IFRS or national general accepted accounting principles (GAAP).
V_94	Accounting information	Performing status of the instrument	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_PFRMNG_STTS)	Dynamic	Performing status of the instrument: performing vs non-performing.
V_95	Accounting information	Prudential portfolio of the instrument	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_PRDNTL_PRTFL)	Dynamic	Indicate if the instrument is classified in the trading book or in the banking book for prudential purposes.
V_96	Risk parameters	Hedge ID	Alphanumeric	Dynamic	Hedge ID if the position is part of an economic / accounting hedge.
V_5	Risk parameters	Total Risk Exposure Amount	Numeric	Dynamic	The risk weight allocated to the instrument, calculated according to Articles 92(3) and 92(4) of Regulation (EU) No 575/2013 (CRR), where applicable.

SRB FINANCIAL ASSETS – EQUITY INSTRUMENTS DATA SET

47. The SRB Valuation Data Set for equity instruments covers data on participations in equity instruments issued by affiliates, subsidiaries or by other entities or corporations in which the reporting entity does not have a significant influence on its decisions. It combines data fields from the SHS Regulation and additional data points suitable for conducting valuations¹³.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_58	Security characteristics	Financial contract ID	Numeric	Static	Unique identifier for the equity investment security.
V_59	Issuer identification	ISIN	Alphanumeric	Static	ISIN code.
V_60	Issuer identification	ID of the issuer	Alphanumeric	Static	Unique code (LEI where available) identifying the reporting counterparty (legal entity).
V_61	Issuer identification	Type of ID of the issuer	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_ID_TYPE)	Static	Type of code used to identify the issuer (legal entity).
V_62	Issuer identification	Country of the issuer	Drop down based on ECB's Securities Holding Statistics (field CL_SHS_ISSUER_AREA)	Static	The country code of the country where the registered office of the issuer is located. To be completed only when no ISIN has been provided.
V_63	Issuer identification	Issuer ESA 2010	Drop down based on ECB's Securities Holding Statistics (field CL_SHS_ISSUER_ESA_2010)	Static	ESA 2010 sector of the issuer.
V_64	Issuer identification	Issuer NACE sector	Drop down based on ECB's Securities Holding Statistics (field CL_SHS_NACE)	Static	Sector according to the NACE classification.
V_65	Issuer characteristics	Issuer Rating(S)	Alphanumeric	Dynamic	Rating of counterparty as of the cut-off date. Include only those ratings from rating agencies that are specified in the securitisation documentation. In the event of multiple ratings, these should be separated by commas and the order should be the same as that relating to the rating thresholds reported in field XYZ. If not rated, enter 'NR'.
V_66	Issuer characteristics	Issuer Rating(S) Source(S)	Alphanumeric	Dynamic	The name of the agency providing the rating. In the event of multiple ratings, the sources should be separated by commas and their order should be the same as the thresholds and ratings provided in other fields.
V_67	Parties to the financial contract	Type of Issuer	Drop-down: ▶ Other group entity (1) ▶ Third party (2)	Static	'Other group entity' refers to entities which form part of the same group as the bank (inter-affiliate exposures). 'Third party' refers to external parties.
V_68	Valuation	Currency of the value	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_CURRENCY)	Static	The currency used for the valuation of the security.

¹³ It should be noted that currently equity instruments are not eligible for Eurosystem operations.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_69	Valuation	Valuation timestamp	DD/MM/YY	Dynamic	Date and time of the last valuation.
V_70	Valuation	Valuation type	Drop-down: -Mark-to-market (1) -Mark-to-model (2)	Static	Indicate whether the valuation was performed mark-to-market or mark-to-model.
V_97	Valuation	Dividend yield	Numeric. Basis points.	Dynamic	Average expected yearly dividends over the next three years.
V_91	Use of security	Part of LCR buffer	Drop-down: - Yes (1) - No (2)	Dynamic	Indicate whether the security meets the eligibility criteria for standard central bank operations.
V_93	Accounting information	Accounting classification of the instrument	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_ACCNTNG_CLSSFCTN)	Dynamic	Accounting classification of the instrument according to the IFRS or National GAAP.
V_95	Accounting information	Prudential portfolio of the instrument	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_PRDNTL_PRTFL)	Dynamic	Indicate if the instrument is classified in the trading book or in the banking book for prudential purposes.
V_5	Risk parameters	Total Risk Exposure Amount	Numeric	Dynamic	The risk weight allocated to the instrument, calculated according to Articles 92(3) and 92(4) of Regulation (EU) No 575/2013 (CRR), where applicable.

SRB DATA SET FOR DEFERRED TAX ASSETS/ CREDIT

48. An entity in resolution may have accumulated deferred tax assets and credit as a result of past losses. Therefore, institutions with material amounts of deferred tax assets or deferred tax credit should keep records of detailed information, as defined in the list below.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_98	DTA	Tax group	Alphanumeric	Static	Group or tax group where the DTA/DTC is recognised.
V_99	DTA	Jurisdiction	Alphanumeric	Static	The tax jurisdiction in which the DTA/DTC is recognised.
V_100	DTA	Tax rate	Numeric	Static	Current relevant tax rate.
V_101	DTA	Profit of relevant tax group	Numeric	Dynamic	Profit of relevant tax group as per last account reported.
V_102	DTA	Existence of a cap on DTA/DTC recognition	“Drop-down: ▶ Yes (1) ▶ No (2)	Static	Is tax group subject to a cap or limit on the total value of DTA/DTC that it can recognise?
V_103	Origin	DTA/DTC due to losses	Numeric	Dynamic	Value of recognised DTA/DTC due to losses.
V_104	Origin	DTA/DTC due to temporary differences	Numeric	Dynamic	Value of recognised DTA/DTC due to temporary differences.
V_105	Conditions	DTA/DTC conditional on future profitability	Numeric	Dynamic	Value of recognised DTA/DTC with a conditionality on future profitability of the tax group.
V_106	Conditions	DTA/DTC not conditional on future profitability	Numeric	Dynamic	Value of recognised DTA/DTC without conditionality on future profitability of the tax group.
V_107	Conditions	DTA/DTC subject to other conditions	Numeric	Dynamic	Value of recognised DTA/DTC subject to conditions other than future profitability of the tax group.
V_108	Expiry date of DTA	DTA/DTC without an expiry date	Numeric	Dynamic	Value of recognised DTA/DTC without an expiry date.
V_109	Expiry date of DTA	DTA/DTC expiring within a year	Numeric	Dynamic	Value of recognised DTA/DTC with an expiry date of less than 1 year.
V_110	Expiry date of DTA	DTA/DTC expiring within one to two years	Numeric	Dynamic	Value of recognised DTA/DTC with an expiry date of more than one but less than 2 years.
V_111	Expiry date of DTA	DTA/DTC expiring within two to three years	Numeric	Dynamic	Value of recognised DTA/DTC with an expiry date of more than two but less than 3 years.
V_112	Expiry date of DTA	DTA/DTC expiring within three to four years	Numeric	Dynamic	Value of recognised DTA/DTC with an expiry date of more than three but less than 4 years.
V_113	Expiry date of DTA	DTA/DTC expiring within four to five years	Numeric	Dynamic	Value of recognised DTA/DTC with an expiry date of more than four but less than 5 years.
V_114	Expiry date of DTA	DTA/DTC expiring in more than five years	Numeric	Dynamic	Value of recognised DTA/DTC with an expiry date of more than five years.

SRB DATA SET FOR INTANGIBLE ASSETS

49. The data set below lists the data items to cover intangible assets.¹⁴ The SRB Valuation Data Set for intangible assets should be applicable for each individual credit institution based on the size of intangible assets in its balance sheet. It is important to note that intangibles (e.g. goodwill) usually arise in acquisition. Therefore, for certain types of intangibles, the consolidated view may be relevant.

Field ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_115	Identification information	Asset identifier ID	Numeric	Static	Unique identifier for the asset.
V_116	Asset characteristics	Intangible asset class	Drop-down: <ul style="list-style-type: none"> ▶ Brands (1) ▶ Tradenames (2) ▶ Internet domain names (3) ▶ Contracts (4) ▶ Customer contracts and related relationships (5) ▶ Customer lists (6) ▶ Investment management agreements (7) ▶ Internally developed software (8) ▶ Patented software and technology (9) ▶ Unpatented software and technology (10) ▶ Databases / developed information (11) ▶ Non-compete agreements (12) ▶ Other (please identify) (13) 	Static	
V_117	Asset characteristics	Acquisition / capitalisation date	DD/MM/YY	Dynamic	Date on which the asset was originally acquired/capitalised.
V_118	Asset characteristics	Initial fair value	Numeric	Static	Fair value estimated on acquisition / capitalisation date.
V_119	Asset characteristics	Cumulative amortisation	Numeric	Dynamic	Cumulative amortisation since acquisition/capitalisation date, where the asset is amortised.

¹⁴ IAS 38 defines intangible assets as an identifiable non-monetary asset without physical substance. Unlike goodwill in business combinations intangibles assets under IAS 38 should be assets being separable from a valuation perspective or that arise from contractual or other legal rights and where sufficient information exists to reliably measure the fair value of the asset.

Field ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_120	Asset characteristics	Impairment amount	Numeric	Dynamic	Accumulated impairment where the asset is subject to an impairment test. The amount of loss allowances that are held against or are allocated to financial assets or off balance sheet items on the cut off date. This data field applies to financial assets subject to impairment under the applied accounting standards (IFRS or national GAAP). If the instrument is not subject to impairment, put 'not applicable'. If the impairment is 'collectively assessed', the accumulated impairment amount that is determined for the total pool is allocated to each financial asset of the pool in proportion to its gross carrying amount in line with the applied accounting standard. The accumulated impairment amount must be defined in line with paragraphs 11, 69, 71 and 110 of Part 2 of Annex V to Council Implementing Regulation (EU) No 680/2014 (FINREP).
V_121	Asset characteristics	Current carrying amount	Numeric	Static	The carrying amount of the asset as of the cut-off date.
V_122	Asset characteristics	Currency	Drop-down: ISO 4217 Currency Codes	Dynamic	The currency in which the acquisition, costs, impairment and carrying amount are estimated.
V_123	Asset characteristics	Original accounting life	Alphanumeric	Dynamic	The accounting life used for amortisation purposes (as of the acquisition date).
V_125	Asset characteristics	Remaining economic life	Alphanumeric	Dynamic	The remaining useful economic life (until the asset is considered economically obsolete).
V_126	Asset characteristics	Approach to determining carrying amount	Drop-down: <ul style="list-style-type: none"> ▶ Full appraisal (1) ▶ Drive-by (2) ▶ Automated Valuation model (3) ▶ Indexed (4) ▶ Desktop (5) ▶ Managing or Estate agent (6) ▶ Purchase price (7) ▶ Hair cut (8) ▶ Mark to market (9) ▶ Counterparties valuation (10) ▶ Cost model (i.e. value equals cost minus depreciation) (11) ▶ Other (12) 	Dynamic	The valuation approach or method used to determine the carrying amount of the asset.
V_69	Valuation information	Valuation timestamp	DD/MM/YY	Dynamic	Date and time of the last valuation..
V_127	Valuation information	Internal/ External Latest Valuation	Drop-down: (1) Internal (2) External	Dynamic	Indicate as to whether the latest valuation was performed internally or by an external appraiser.

SRB Data Set for intangible assets (only for goodwill¹⁵)

50. Goodwill may be relevant in the institution's balance sheet, particularly in banking groups that have participated in acquisitions or mergers in the past. In such cases, institutions should maintain records of goodwill-related data.

SRB ID	Category	Data field	Type of data	Static/ Dynamic	Instructions
V_128	Intangibles: goodwill	Asset ID	Alphanumeric	Static	Unique identifier for the asset
V_129	Intangibles: goodwill	Source of goodwill	Drop down: <ul style="list-style-type: none"> ▶ Merger ▶ Acquisition ▶ Cash generating units ▶ Others 	Static	Description of the origin of goodwill
V_130	Intangibles: goodwill	Legal entity ID	Alphanumeric	Static	Unique code of the legal entity generating the goodwill. If the goodwill arises from cash generating units, please identify the ID code identifying the set of assets/liabilities.
V_131	Intangibles: goodwill	Type of ID of the legal entity	Drop-down based on ECB's Securities Holding Statistics (field CL_SHS_ID_TYPE)	Static	The type of code used to identify the legal entity generating goodwill.
V_132	Intangibles: goodwill	Year created	Numeric	Static	The year in which goodwill was created
V_133	Intangibles: goodwill	Carrying amount	Numeric	Dynamic	Total value recognised in accounting.
V_134	Intangibles: goodwill	Opinion of audit	Alphanumeric	Dynamic	Opinion expressed by accounting / internal audit / external audit (if applicable).
V_135	Intangibles: goodwill	Transferability	Drop-down: <ul style="list-style-type: none"> ▶ Yes (1) ▶ No (2) 	Static	Indicate whether the goodwill is transferrable to a purchaser of the relevant perimeter under the applicable law
V_136	Intangibles: goodwill	Caveats for transferability	Alphanumeric	Static	Description of any caveats for the transferability of goodwill.
V_137	Intangibles: goodwill	Result impairment test	Numeric	Dynamic	Total accumulated amount of goodwill impaired after the latest impairment test.
V_138	Intangibles: goodwill	Date latest impairment test	DD/MM/YY	Dynamic	

¹⁵ According to IFRS 3, goodwill is defined as the excess of any consideration paid for the acquisition (plus the amount of any non-controlling interest) over the net asset value of identifiable assets measured at fair value. The same definition applies for mergers or the acquisition of a subsidiary. In addition, according to IAS 36, goodwill can also be allocated to a cash-generating unit i.e. a set of assets and liabilities generating cash flows together.

LEGAL REFERENCES

REGULATION (EU) 2016/867 of the ECB on the collection of granular credit and credit risk data (ECB/2016/13)

AnaCredit Manual (Parts I, II and III)

REGULATION (EU) No 648/2012 of the European Parliament and of the Council on OTC derivatives, central counterparties and trade repositories.

COMMISSION IMPLEMENTING REGULATION (EU) No 1247/2012 laying down implementing technical standards with regard to the format and frequency of trade reports to trade repositories according to Regulation (EU) No 648/2012.

COMMISSION DELEGATED REGULATION (EU) No 148/2013 supplementing Regulation (EU) No 648/2012 of the European Parliament and of the Council on OTC derivatives, central counterparties and trade repositories with regard to regulatory technical standards on the minimum details of the data to be reported to trade repositories

COMMISSION IMPLEMENTING REGULATION (EU) 1247/2012 laying down implementing technical with regards to the format and frequency of trade reports to trade repositories according to Regulation (EU) No 648/2012

COMMISSION DELEGATED REGULATION (EU) 2016/1712 supplementing Directive 2014/59/EU with regards to regulatory technical standards specifying a minimum set of information on financial contracts that should be contained in the detailed records and the circumstances in which the requirement should be imposed.

REGULATION (EU) No 1011/2012 of the ECB concerning statistics on holdings of securities.

Guidelines of the ECB of 22 March 2013 concerning statistics on holdings of securities (ECB/2013/7).

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