



**SRB BAIL-IN  
DATA SET**  
**Instructions**  
**June 2022**

This publication compiles the main elements that banks are expected to consider for establishing the required capabilities of Management Information Systems (MIS) in order to enable the timely and effective execution of the write-down and conversion of capital instruments and eligible liabilities pursuant to Article 21 of Regulation (EU) No 806/2014<sup>1</sup> (SRMR) (“write-down and conversion powers”) and the execution of the bail-in tool in resolution.<sup>2</sup> In a crisis, depending on the specific situation and in line with the applicable legal framework, the Single Resolution Board (SRB) reserves the right to deviate from actions and expectations of this publication.

This publication is not intended to create any legally binding effect and does not substitute the legal requirements laid down in the relevant applicable EU and national laws. It shall not be relied upon for any legal purposes, does not establish any binding interpretation of EU or national laws and does not serve as, or substitute for, legal advice.

The SRB Instructions note on bail-in data is subject to further revisions, including due to changes in the applicable EU legislation. The SRB reserves the right to amend this publication without notice whenever it deems appropriate, and it 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.

The document has been developed by the SRB, in close collaboration with the National Resolution Authorities (NRAs).

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<sup>1</sup> Regulation (EU) No 806/2014 of the European Parliament and of the Council of 15 July 2014.

<sup>2</sup> For the purpose of simplification, when this guidance refers to bail-in, it refers to both write-down and conversion powers and bail-in in the case of resolution.

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The documents SRB Bail-in Data Set Explanatory Note and SRB Operational Guidance on Bail-in Playbooks are available here: <https://www.srb.europa.eu/en/content/operational-guidance-bail-implementation>

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# Contents

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<b>1. Introduction</b>	<b>3</b>
<b>2. Background</b>	<b>3</b>
<b>3. Further considerations</b>	<b>4</b>
<b>4. Minimum bail-in data list</b>	<b>5</b>
4.1. Data points for the resolution entity	5
4.2. Data points for the non-resolution entities (needed for the ILTRM)	13
<b>ANNEX: Summary of changes</b>	<b>19</b>

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# 1. Introduction

In the context of resolution, the availability of data at short notice is a fundamental prerequisite for an effective application of the write-down and conversion powers and the use of the bail-in tool. To this end, it is crucial that banks' management information systems (MIS) are able to provide accurate and timely information.<sup>1</sup>

With the aim of harmonising and ensuring consistency in the application of write-down and conversion powers and use of the bail-in tool, this document, in conjunction with the SRB Bail-in Data Set Explanatory Note, develops the SRB Minimum Bail-in Data Set Instructions and establishes clear expectations in relation to bail-in data needs. In order to serve these objectives, a common understanding of the definitions of the data fields is required.<sup>2</sup>

This document is an updated version of the Data Instructions published by the SRB on 10 August 2020. It expands the original version by providing further details on the expectations concerning (i) the data points for non-resolution entities in relation to the group-internal loss transfer and recapitalisation mechanism, and (ii) the integration of derivatives into the minimum list of bail-in data. It also includes further adjustments.<sup>3</sup>

## 2. Background

Banks' ability to provide bail-in data is considered in the context of the SRB's Expectations for Banks (EfB). This sets out the capabilities that banks have to demonstrate to show that they are resolvable. One of these expectations addresses "Information systems and data requirements" and therefore directly refers to the appropriateness of banks' MIS to extract the liability data for bail-in implementation in a timely and complete fashion. The EfB on 1 April 2020 specifies that all banks under the remit of the SRB are expected to establish adequate MIS capabilities to deliver bail-in data before the end of 2022.

In this context, banks should consider the SRB Minimum Bail-in Data Set as a basis for establishing the required data infrastructure, governance and MIS capabilities.

<sup>1</sup> For the purposes of this document the term "bank" shall be understood as encompassing the entities falling within the scope of the SRMR and not only credit institutions.

<sup>2</sup> Further information is provided in related SRB publications on bail-in implementation, such as the SRB Operational Guidance on Bail-in Playbooks

<sup>3</sup> A detailed summary of changes in the data list is provided in the Annex.

## 3. Further considerations

As described in the SRB Bail-in Data Set Explanatory Note, it is important to note that country-specific adjustments might be required for some Banking Union countries due to differences in creditor hierarchies or other specificities arising from national legislation.

If necessary, the SRB and NRAs will publish the amended data points in addition to the SRB minimum bail-in data expectations.<sup>4</sup> If a country-specific adjustment is not provided for a particular country, the SRB minimum bail-in data expectations define the benchmark for banks located in these countries to ensure adequate MIS capabilities for the purpose of bail-in implementation also against the background of the EfB.

As a result, the perimeter of the SRB Minimum Bail-in Data Set represents the maximum that can be achieved as a common denominator among Banking Union countries for bail-in data purposes at this stage.

The SRB and NRAs will update the SRB Minimum Bail-in Data Set and, if required, country-specific amendments based on further development and assessment, as well as implementation requirements on a regular basis.

Banks under the SRB's remit should have prepared their data infrastructure and initiated necessary IT projects as part of banks' "fully developed and budgeted resolvability work programme for 2021 and beyond" for becoming compliant with the EfB.<sup>5</sup>

Internal Resolution Teams (IRTs) will ask banks to conduct regular self-assessments and testing exercises of their MIS capabilities concerning the ad-hoc provision of bail-in data, and to provide thorough updates.

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<sup>4</sup> This can be implemented either in the format of single country-specific data points or country-specific bail-in data sets that build on the SRB minimum bail-in data expectations.

<sup>5</sup> In the bank-specific SRB Priority letters for 2020 sent to banks in Q4/2019, the SRB requested banks under its remit to develop a long-term resolvability work programme to achieve the EfB by 31 December 2023, except where indicated otherwise.

## 4. Minimum bail-in data list

General remark: The following list also includes data points that the IRT might request on a discretionary basis taking into account, amongst others, bank-specific considerations. These data points have an SRB identifier (ID) indicated in brackets.

### 4.1. Data points for the resolution entity

#### 4.1.1. DATA POINTS FOR IDENTIFICATION

SRB ID	Data Point	Attribute	Definition
1	Legal entity	[Company name]	Legal entity at resolution group level. Free-form text identification of incorporation name of the entity reporting in the table. Please state the official name as it is listed in corporate acts, including the indication of the incorporation form.
2	Legal entity identifier	[LEI code]	Unique code (LEI) identifying the reporting entity.
3	Unique identification number for the liability	[ISIN/Specific ID]	ID provided by the resolution entity for a liability (e.g. ISIN, contract number, account number).
4	Nature of the instrument	[e.g. bond]	Information on the nature of the instrument.  In case of securities the identification of the type of instrument, either 'Covered Bond', 'Secured Bond', 'Certificate of Deposit', 'Structured Note', 'Bond', 'Euro Medium Term Note (EMTN)', 'Promissory note', 'Registered note', 'Bill of exchange', 'Silent Partnership Contributions', or 'Other'.
5	Jurisdiction governing the contract of the claim	[e.g. FR, IT]	ISO 3166-1 alpha 2 country code. The name of the country whose law governs the instrument. If the contract is governed by the law of more than one country, the jurisdiction which has the highest relevance for the recognition of write-down and conversion powers shall be reported. If required, IRT might also request the ISO 3166-2 to ensure more granular information (e.g. state level).
6	Contract currency	[e.g. EUR, USD]	ISO 4217 currency code. The currency in which the instrument is issued.
7	Issuance Date	[date]	Date of the original issuance of the instrument.
8	Legal Maturity date	[date]	Date of the legal, final maturity of the instrument. For perpetual instruments, this should be '2099-01-31'.
9	Earliest redemption date	[date]	If an option exists for the holders of the instrument to request early reimbursement, or conditions for early reimbursement are contractually foreseen, the earliest occurrence date should be completed. If the early reimbursement relates to only a portion of the liability (e.g. early reimbursement of 50% of the nominal amount), the liability should be split to take into account this partial early redemption clause.

SRB ID	Data Point	Attribute	Definition
10	Date of the next interest payment	[date]	The payment date from which the income distribution is made available for payment by the bank.
11	Outstanding amount	[Euro amount]	The amount is the aggregate of the outstanding principal amount as at the request date plus, if applicable, interest accrued up to the request date and fees and charges, irrespective of whether and to what extent the relevant principal, interest or fees and charges liability was already due as at the request date and whether it is required to be recognised as an item of liabilities in the balance sheet of the resolution entity prepared in accordance with the applicable accounting principles. Own holdings should be deducted.
12	Rank of liability within the bail-in cascade	[number]	Rank of liability according to sequence of write-down and conversion pursuant to Article 48 BRRD.
13	Is the instrument structurally subordinated	[yes/no]	Identification if the instrument is considered structurally subordinated.

#### 4.1.2. DATA POINTS FOR LINK WITH OWN FUNDS<sup>6</sup>

SRB ID	Data Point	Attribute	Definition
14	Type of own funds at point of entry (PoE) level	[acc. LDR guidance]	According to existing LDR guidance (value can be 'CET1', 'Fully Compliant AT1', 'Grandfathered AT1', 'Fully Compliant T2', 'Grandfathered T2', 'T2 in phase-out', 'Partially (A)T1 and T2', or 'No'), requested at PoE level.
15	Amount eligible as own funds at PoE level	[Euro amount]	The actual amount in EUR of the instrument qualifying as own funds, taking into account phase-out as applicable. Own holdings should be deducted.
16	Amount of subordinated liabilities not eligible as own funds at PoE level	[Euro amount]	The actual amount in EUR of the subordinated debt instrument not qualifying as own funds. Own holdings to be deducted.
17	If liability is, at the level of the resolution entity and/ or consolidated (CON) level, assigned to more than one own funds component	[AT1/T2]	This data point is requested for the case that the liability is assigned to more than one own funds component and is needed to calculate the impact of the write-down and conversion powers/bail-in tool on the own funds at resolution entity level.
18	Eligible amount for own funds component according to point above	[Euro amount]	According to the existing LDR guidance, requested at POE and/or CON levels.
19	If own funds, agio of the liability/ instrument	[Euro amount]	To the extent relevant under (national) GAAP, bond premium classified in capital reserves.

<sup>6</sup> If required, the IRTs might also request the data points 14-19 (related to the resolution entity level) at level of the resolution group.



#### 4.1.3. DATA POINTS IF LIABILITY IS DEPOSIT

SRB ID	Data Point	Attribute	Definition
20	Not covered but preferential	[yes/no]	Deposits that do not qualify for exclusion from bail-in (Article 44(2)a BRRD), yet to which a preferential treatment is foreseen in line with Article 108 BRRD.
21	Not covered and not preferential	[yes/no]	Deposits that do not qualify for exclusion from bail-in or preferential treatment in application of respectively Article 44(2)a or 108 BRRD.
22	Covered portion of the eligible deposit	[Euro amount]	Covered portion of the eligible deposit as per Article 27(3) a SRMR.
23	Collateral for an asset position	Drop-down: Used as collateral (1) Not used as collateral (2)	Identification if the liability is used as a collateral for an asset position.

#### 4.1.4. DATA POINTS IF LIABILITY IS COLLATERALISED

SRB ID	Data Point	Attribute	Definition
24	Secured/Unsecured	Drop down: Secured (1) Unsecured (2)	Distinguish between liabilities that are subject to collateral agreements or not (i.e. secured by assets, pledge, lien or collateral).
25	Type of collateralised liability	Drop-down: Covered bond (1) Repurchase agreement (2) Other (3)	Type of liability secured by a pledge, lien or collateral. If "Other" is selected, the applicable type shall be described in a separate data field. All repos/reverse repos are netted, if they are part of the same master agreement. Information for derivatives is requested separately on a netting set level in "Data Points if Liability is Derivative".
26	Type of collateral	Drop-down: Real estate (1) Ships (2) Aircraft (3) Financial collateral (4) Other (5) N/A (6)	Identify the type of collateral used for the collateralisation. If "Other" is selected, the applicable type shall be described in a separate data field.
27	Amount of pledge, lien or collateral	[Euro amount]	Where a liability is secured by a pledge, lien or collateral, the gross value of the latter shall be provided. For collateral pools securing multiple line items, the overall coverage ratio should be determined and applied pro rata to all line items covered by this pool.
28	Amount of the 'uncollateralised' part	[Euro amount]	The positive difference between the value of the secured liability or liability for which collateral has been pledged and the gross value of the pledge, lien or collateral. For collateral pools securing multiple line items, the overall coverage ratio should be determined and applied pro rata to all line items covered by this pool.
29	Internal ID of the pledge, lien or collateral pool	[Specific ID]	In case of several relevant IDs, all IDs should be reported and separated by semicolon.

#### 4.1.5. DATA POINTS IF LIABILITY IS STRUCTURED

SRB ID	Data Point	Attribute	Definition
[30]	Internal identification number of the embedded derivative component	[Specific ID]	Internal identification of the embedded derivative.
31	Structured product	Drop-down: - Non-structured/ Vanilla (1); - Structured (2); - Other non-standard terms (3)	Financial product that combines elements of the spot market, such as bonds or stocks, with derivative components and is sold by the issuing bank as a single security. "Other non-standardised terms" refers to terms and conditions that may influence, among others, the nature and maturity of the contract. Examples of such non-standardised terms are material-adverse-change clauses, termination options with rising interest rates etc.
32	Guaranteed minimum principal	[Euro amount]	Guaranteed minimum principal amount, which is not dependent on contingent liabilities.
[33]	CCP cleared	[yes/no]	Identify if the liability is CCP cleared.
34	Market value/fair value of the structured product	[Euro amount]	The market value/fair value of the structured product determined by the relevant method (e.g. Mark-to-Market or Mark-to-Model).

#### 4.1.6. DATA POINTS IF LIABILITY IS DERIVATIVE

SRB ID	Data Point	Attribute	Definition
[35]	Is the derivative part of a fair value hedge	[yes/no]	Identification if the derivative liability is part of a fair value hedge.
[36]	Accounting treatment of the fair value hedge	[IFRS/GAAP]	Identification if the derivative liability is part of an IFRS or National GAAP hedge.
[37]	Type of fair value hedge	[micro/macro/ other]	Type of the fair value hedge according to the number of transactions covered within the netting set.
[38]	Internal identification number of the fair value hedge	[Specific ID]	Internal ID of the fair value hedge.
[39]	Type of the underlying position in the hedging unit	Drop-down: Capital instruments (1) Eligible liability (2) Other (3)	Identification of the underlying position hedged by the derivative liability. If "Other" is selected, the applicable type shall be described in a separate data field.
40	Unique identification number of the contractual netting set	[Specific ID]	Internal identifier of the contractual netting set.
41	Name of the counterparty	[Name]	Name of the counterparty for the derivative contract.
42	Identifier of the counterparty	[LEI code/MFI ID/ Other ID]	Please report the counterparty's LEI code, issued by the Global Legal Entity Identifier Foundation and recommended by the FSB. In the absence of a LEI code, the ECB Monetary Financial Institutions identifier (MFI ID) used in RIAD should be reported. Exclusively in absence of both these identifiers, other identifier could be reported (there should be only one unique identifier used per counterparty).

SRB ID	Data Point	Attribute	Definition
43	Counterparty within the resolution group	Drop-down: - Intragroup and intra-resolution group (1) - Intragroup but not intra-resolution group (2) - No (3)	Identification if the counterparty for the derivative is within the resolution group.
44	Net Mark-to-Market Value	[Euro amount]	Net market values of the derivative liability per contractual netting set. Unpaid amounts or other amounts due from the entity under resolution to the counterparty, less unpaid amounts and other amounts due from the counterparty to the entity under resolution as at the close-out date.
45	Value of Net Collateral Posted	[Euro amount]	The net market value of collateral positions under a netting set (i.e. collateral posted decreased by any collateral received). This should include any margin accounts under the netting arrangements. It should be reported as a positive value for net collateral posted to counterparties.
46	Estimated Close-Out Amount	[Euro amount]	The estimated close-out amount covering the amount of losses or costs incurred by derivative counterparties, or gains realised by them, in replacing or obtaining the economic equivalent on material terms of the contracts and the option rights of the parties in respect of the terminated contracts. The estimations required to determine this value in line with the Delegated Regulation (EU) 2016/1401 could prove quite difficult on an individual basis. Therefore, proxy values, which may be based on available data such as the prudential requirements for market risk, could be used instead. A positive value for the estimated close-out amount results in an increase of the estimated early termination amount, while a negative sign would decrease the estimated early termination amount.
47	Estimated Early Termination Amount	[Euro amount]	Net value of the derivative taking into account contractual netting sets, after mark-to-market adjustments, post collateral offset, incorporating estimated close-out amounts.

#### 4.1.7. DATA POINTS FOR LINK WITH ACCOUNTING

SRB ID	Data Point	Attribute	Definition
48	Carrying amount IFRS	[Euro amount]	To the extent relevant for the bank, carrying amount under IFRS.
49	Balance sheet item at Resolution Group level according to IFRS	[item acc. IFRS]	One of the following attributes Items to be selected in accordance with the classification in FINREP (according to Regulation (EU) 2015/534 of the ECB, Annex IV): - 010 Financial liabilities held for trading - 070 Financial liabilities at fair value through profit or loss - 110 Financial liabilities at amortized cost - 280 Other liabilities - 300 Total equity
50	Carrying amount national GAAP	[Euro amount]	Carrying amount under national GAAP, where applicable.
51	Balance sheet item at PoE level according to national GAAP	[item acc. NGAAP]	Classification in accordance with national GAAP, where applicable.

#### 4.1.8. DATA POINTS FOR AMOUNTS REQUIRED FOR CALCULATION

SRB ID	Data Point	Attribute	Definition
52	Original amount issued in EUR	[Euro amount]	Original amount issued in EUR (currently only requested for securities in the LDR).
53	Original amount issued in foreign currency	[Amount in FX]	Original amount issued in foreign currency.
54	Outstanding principal amount	[Euro amount]	Value of the outstanding principal amount of the instrument / deposit held by the counterparty.
55	Accrued interest	[Euro amount]	Value of the outstanding accrued interest on the deposit / instrument.
56	Relevant amount for write-down/ conversion	[Euro amount]	Amount eligible for calculation of write-down / conversion rate. Defined as the outstanding amount of the liability (including accrued interest) less existing components subject to exemptions according to Article 27(3) SRMR, or other factors affecting the conversion amount (e.g. safeguards under Article 75-80 BRRD as applicable). In jurisdictions where accrued interest may not rank pari passu to the liability amount, jurisdictions may want to request reporting of interest accruals on separate line items. Own holdings should be deducted.
57	Portion of the liability held by the resolution entity	[Euro amount]	Portion of the liability held by the resolution entity as principal amount plus accrued interest and fees and charges (if applicable).
58	Applicable fees and charges	[Euro amount]	Total amount of applicable fees and charges (e.g. contractual fees for late payments) linked to the instrument, if the fee or charge is payable and due, but not yet settled with the counterparty as of the request date. This is to the extent that the fee or charge is not covered within the outstanding principal amount or the accrued interest or a separate liability. Fees and charges do not comprise agios or fees in conjunction with the listing of an instrument.

#### 4.1.9. DATA POINTS FOR AMOUNTS REQUIRED FOR CALCULATION – SECURITIES ISSUED PER DENOMINATION

SRB ID	Data Point	Attribute	Definition
59	Denomination	[Euro amount/ Amount in FX]	The smallest amount of the security that can be transferred, in the original currency. If a denomination exists, it represents the higher integral multiple amount.
60	Number of securities outstanding, not held by the institution	[number]	Number of securities issued per ISIN (or other code) per denomination outstanding, not held by the institution.
61	Number of securities outstanding, held by the institution	[number]	Number of securities issued per ISIN per denomination outstanding, held by the institution.
62	Accrued interest per security	[Euro amount]	Accrued interest per security issued per ISIN (or other code) per denomination.
63	Fees per security	[Euro amount]	Fees and charges per security issued per ISIN (or other code) per denomination. Applicable fees and charges (e.g. contractual fees for late payments) linked to the instrument, if the fee or charge is payable and due but not yet settled with the counterparty as of the request date, to the extent that the fee or charge is not covered within the outstanding principal amount or the accrued interest or a separate liability. Fees and charges do not comprise agios or fees in conjunction with the listing of an instrument.
64	Outstanding principal amount of global note	[Amount in FX]	The outstanding aggregate principal amount of the global note per ISIN or other code in the original currency, in the case when it is different from Euro.

#### 4.1.10. DATA POINTS FOR INFORMATION ON SECURITY INTEREST

SRB ID	Data Point	Attribute	Definition
65	Amount of the security interest provided	[Euro amount]	Security interest provided by a third party.
66	Security interest provider	[LEI code]	LEI code of the entity providing the security interest.
67	Security interest provider	[Name]	Name of the entity providing the security interest.
68	Type of security interest provided by a third party	Drop-down: Lien (1) Guarantee (2) Surety (3) Guarantee obligation (4) Other(5) N/A (6)	Interest linked to guarantees and sureties.

#### 4.1.11. DATA POINTS FOR INFORMATION ON THE INVESTOR/CREDITOR

SRB ID	Data Point	Attribute	Definition
69	Country of contracting party	[Country Code]	Home State of the counterparty (investor).
[70]	Tax residence of contracting party	[Country Code]	Tax residence of the counterparty (investor), if Home State of the counterparty is not available.
71	Name of contracting party	[Name]	The name of the investor/creditor.
72	Identifier of contracting party	[LEI code/MFI ID/ Other ID]	Please report the creditor's LEI code, issued by the Global Legal Entity Identifier Foundation and recommended by the FSB. In the absence of a LEI code, the ECB Monetary Financial Institutions identifier (MFI ID) used in RIAD should be reported. Exclusively in absence of both these identifiers, other identifier could be reported (there should be only one unique identifier used per counterparty).
73	Counterparty type	Drop-down: Households (1) Non-financial corporations (SMEs) (2) Non-financial corporations (non-SMEs) (3) Credit institutions (4) Other financial corporations (5) General governments & Central banks (6) Non-identified counterparties (listed on an exchange platform) (7) Non identified, not listed on an exchange platform. (8)	Counterparty of the liability, i.e. households, non-financial corporations (SMEs), non-financial corporations (non-SMEs), Credit institutions, Other financial corporations, General governments & Central banks, non-identified counterparties (listed on an exchange platform) or others.

74	Counterparty within the resolution group	Drop-down: - Intragroup and intra-resolution group (1) - Intragroup but not intra-resolution group (2) - No	Flag whether the counterparty is part of the resolution group.
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#### 4.1.12. DATA POINTS FOR INFORMATION ON LISTING, REGISTRATION, ISSUANCE AND SETTLEMENT

SRB ID	Data Point	Attribute	Definition
75	Registrar	[Company name]	The entity that is responsible for registering the ownership of securities. The registrar or register holder is usually the issuer itself, a CSD or another entity.
76	Name of the CSD	[Company name]	A legal person that operates a security settlement system and provides at least one of the core services listed in Section A of the Annex to the CSDR (initial recording of security in a book-entry system ('notary service') and/or providing and maintaining securities accounts at the top tier level ('central maintenance service'), as defined in Article 2.1(1) CSDR; or a legal person performing similar activities in a third country. In the case of multiple references, the CSD through which the security was issued (issuer CSD) shall be identified. When identifying and providing the CSD of issue, please use the abbreviation indicated in the LDR Guidance, except if the relevant CSD is not in the list.
77	Paying agent	[LEI code/Name]	Entity or part of an entity appointed by the issuer of a security to process the cash payments to be made by the issuer (e.g. dividend, coupon or redemption) to the holders of that security. If available, the LEI code should be used for the identification. For stocks, a paying agent distributes dividends to stockholders. For bonds, it distributes coupon payments and reimbursements of principal to bondholders.
78	Common Depository or Common Service Provider	[Company name]	A common depository is an entity appointed by the ICSDs (Euroclear Bank and Clearstream Banking Luxembourg) to provide safekeeping and asset servicing for securities in Classical Global Note form. A common service provider is an entity appointed by the ICSDs to provide asset servicing for New Global Notes.
79	Trading venues/ Exchanges where the liability is listed and /or admitted to trading	[LEI code/ Name]	A trading venue is either a regulated market (a stock exchange), a Multilateral Trading Facility (MTF, i.e. a multilateral trading system operated by an investment firm or a market operator) or an Organised Trading Facility (OTF, i.e. a multilateral system which is not a regulated market or an MTF). Report in cases where the instruments are listed/admitted to trading on a trading venue. Where multiple venues are concerned, please separate each venue with a semicolon.
80	Current pool factor	[number]	Factor used to calculate the value of the outstanding principal of the financial instrument applicable until the next redemption (factor) date, or after the redemption (factor) date. Can also be defined as: ratio of outstanding principal to original face value.
81	National numbering agency	[LEI code/Name]	The organisation in each country responsible for issuing International Securities Identification Numbers (ISIN) as described by the ISO 6166 standard and the Classification of Financial Instruments code as described by the ISO 10962 standard. The role of National Numbering Agency (NNA) is typically assigned to the national stock exchange, CSD, central bank, or financial regulator.

SRB ID	Data Point	Attribute	Definition
82	Nature of the Global Note	[NGN, CGN, N/A]	Relevant if liability is Classical Global Note (CGN) or New Global Note (NGN). CGN: A form of global certificate, which requires physical annotation on the attached schedule to reflect changes in the issue outstanding amount. NGN: A form of Global Certificate, which refers to the records of the ICSDs to determine the issue outstanding amount.
83	Article 55 BRRD-compliant clause	[yes/no]	For third country issuances: existence of contractual bail-in recognition clause in accordance with Article 55 BRRD.
84	Article 55 BRRD- legal opinion	[yes/no]	For third-country issuances: existence of a positive legal opinion on the contractual bail-in recognition clause, in accordance with Article 55 BRRD.

#### 4.1.13. DATA POINTS FOR GROUP LIABILITIES ISSUED BY AN SPV/FINANCING COMPANY AND GUARANTEED BY THE RESOLUTION ENTITY

SRB ID	Data Point	Attribute	Definition
[85]	Amount of guarantee provided by the resolution entity	[Euro amount]	Guarantee provided by the resolution entity to the bondholders of the instruments issued by the SPV or the Financing Company.
[86]	Amount of the external liabilities	[Euro amount]	Outstanding amount of the external liabilities of the SPV or the Financing Company.
[87]	Identifier of the guarantee	[ISIN/internal ID]	ISIN or internal identifier of the guarantee provided by the resolution entity to the bondholders of the instruments issued by the SPV or the Financing Company.

## 4.2. Data points for the non-resolution entities (needed for the ILTRM)

### 4.2.1. DATA POINTS FOR IDENTIFICATION

SRB ID	Data Point	Attribute	Definition
1	Legal entity	[Entity name]	Name of the subsidiary. Free-form text identification of incorporation name of the entity for which the table is reported. Please state the official name as it is listed in corporate acts, including the indication of the incorporation form.
2	Legal entity identifier	[LEI code]	LEI code (unique code) identifying the reporting entity.
3	Unique identification number for the liability	[ISIN/Specific ID]	ID provided by the resolution entity for a liability (e.g. ISIN, contract number, account number).
4	Nature of the instrument	[e.g. bond, shares, reserves, contingent liability]	Information on the nature of the liability.
5	Jurisdiction governing the contract of the claim	[e.g. FR, IT]	ISO 3166-1 alpha 2-country code. The name of the country whose law governs the instrument. If the contract is governed by the law of more than one country, the jurisdiction, which has the highest relevance for the recognition of write down and conversion powers shall be reported. If required, IRT might also request the ISO 3166-2 to ensure more granular information (e.g. state level).

SRB ID	Data Point	Attribute	Definition
6	Contract currency	[e.g. EUR, USD]	ISO 4217 currency code. The currency in which the instrument is issued.
7	Issuance Date	[date]	Date of the original issuance of the instrument.
8	Legal Maturity date	[date]	Date of the legal, final maturity of the instrument. For perpetual instruments, this should be '2099-01-31'.
9	Earliest redemption date	[date]	If an option exists for the holders of the instrument to request early reimbursement, or conditions for early reimbursement are contractually foreseen, the earliest occurrence date should be completed. If the early reimbursement relates to only a portion of the liability (e.g. early reimbursement of 50% of the nominal amount), the liability should be split to take into account this partial early redemption clause.
10	Date of the next interest payment	[date]	The payment date from which the income distribution is made available for payment by the bank.
11	Outstanding amount	[Euro amount]	The amount is the aggregate of the outstanding principal amount as at the request date plus, if applicable, interest accrued up to the request date and fees and charges, irrespective of whether and to what extent the relevant principal, interest or fees and charges liability was already due as at the request date and whether it is required to be recognised as an item of liabilities in the balance sheet of the subsidiary of the resolution entity prepared in accordance with the applicable accounting principles.
12	Rank of liability (on- and -off balance sheet) within the national insolvency ranking	[number]	Rank of liability according to the national insolvency ranking.
13	Instrument/liability is issued to or bought by an existing shareholder that is not part of the same resolution group	[yes/no]	Flag to identify if a liability is issued to or bought by an existing shareholder that is not part of the same resolution group according to Article 12g(2)a point i SRMR.

#### 4.2.2. DATA POINTS FOR LINK WITH OWN FUNDS<sup>7</sup>

SRB ID	Data Point	Attribute	Definition
14	Type of own funds at subsidiary level	[acc. LDR guidance]	According to existing LDR guidance value can be 'CET1', 'Fully Compliant AT1', 'Grandfathered AT1', 'Fully Compliant T2', 'Grandfathered T2', 'T2 in phase-out' or 'Partially AT1 and T2'.
15	Amount eligible as own funds at subsidiary level	[Euro amount]	The actual amount in EUR of the instrument qualifying as own funds, taking into account phase-out as applicable.
16	Amount of subordinated liabilities not eligible as own funds at subsidiary level	[Euro amount]	The actual amount in EUR of the subordinated debt instrument not qualifying as own funds.

<sup>7</sup> If required, the IRTs might also request the data points 14-19 (related to the resolution entity level) at level of the resolution group.



SRB ID	Data Point	Attribute	Definition
17	If liability is, at the level of the subsidiary, assigned to more than one own funds component, indication of the second own funds component	[AT1/T2]	This data point is requested for the case that the liability is assigned to more than one own funds component and is needed to calculate the impact of the write-down and conversion powers / bail-in tool on the own funds.
18	Eligible amount for own funds component according to point above	[Euro amount]	This data point is requested for the case that not the full amount of the liability is eligible as own funds.
19	If own funds, agio of the liability/ instrument	[Euro amount]	To the extent relevant under (national) GAAP, bond premium classified in capital reserves.

#### 4.2.3. DATA POINTS FOR LINK WITH ACCOUNTING

SRB ID	Data Point	Attribute	Definition
20	Carrying amount IFRS	[Euro amount]	To the extent relevant for the bank, carrying amount under IFRS.
21	Carrying amount national GAAP	[Euro amount]	Carrying amount under national GAAP.

#### 4.2.4. DATA POINTS FOR AMOUNTS REQUIRED FOR CALCULATION

SRB ID	Data Point	Attribute	Definition
22	Original amount issued in EUR	[Euro amount]	Original amount issued in EUR.
23	Original amount issued in foreign currency, if applicable	[Amount in FX]	Original amount issued in foreign currency.
24	Outstanding principal amount	[Euro amount]	Value of the outstanding principal amount of the instrument.
25	Accrued interest	[Euro amount]	Value of the outstanding accrued interest on the instrument.
26	Relevant amount of write-down/ conversion	[Euro amount]	Amount eligible for calculation of write-down / conversion rate. Defined as the outstanding amount of the liability (including accrued interest) less existing components not subject to write-down / conversion power according to Article 21 SRMR. In jurisdictions where accrued interest may not rank pari passu to the liability amount, jurisdictions may want to request reporting of interest accruals on separate line items.
27	Portion of the liability held by the subsidiary itself for external issuances	[Euro amount]	Portion of the liability held by the subsidiary itself as principal amount plus accrued interest and fees and charges (if applicable).
28	Instrument/liability meets the requirements of Article 21(7a) SRMR	[yes/no]	Flag to identify if a liability fulfils the criteria laid down in Article 21(7)a SRMR (conditions referred to in point (a) of Article 12g(2) SRMR, except the condition related to the remaining maturity of liabilities as set out in Article 72c(1) CRR).

SRB ID	Data Point	Attribute	Definition
29	Applicable fees and charges	[Euro amount]	Total amount of applicable fees and charges (e.g. contractual fees for late payments) linked to the instrument, if the fee or charge is payable and due, but not yet settled with the counterparty as of the request date. This is to the extent that the fee or charge is not covered within the outstanding principal amount or the accrued interest or a separate liability. Fees and charges do not comprise agios or fees in conjunction with the listing of an instrument.

#### 4.2.5. DATA POINTS FOR INFORMATION ON THE INVESTOR/CREDITOR

SRB ID	Data Point	Attribute	Definition
30	Country of contracting party	[Country Code]	Home State of the counterparty (investor/creditor).
31	Tax residence of contracting party	[Country Code]	Tax residence of the counterparty (investor/creditor), if Home State of the counterparty is not available.
32	Name of contracting Party	[Name]	The name of the investor/creditor.
33	Identifier of contracting party	[LEI code/MFI ID/ Other ID]	Please report the creditor's LEI code, issued by the Global Legal Entity Identifier Foundation and recommended by the FSB. In the absence of a LEI code, the ECB Monetary Financial Institutions identifier (MFI ID) used in RIAD should be reported. Exclusively in absence of both these identifiers, other identifier could be reported (there should be only one unique identifier used per counterparty).
34	Counterparty type for the externally issued liabilities	Drop-down: Households (1) Non-financial corporations (SMEs) (2) Non-financial corporations (non-SMEs) (3) Credit institutions (4) Other financial corporations (5) General governments & Central banks (6) Non-identified counterparties (listed on an exchange platform) (7) Non identified, not listed on an exchange platform. (8)	Counterparty of the liability, i.e. households, non-financial corporations (SMEs), non-financial corporations (non-SMEs), Credit institutions, Other financial corporations, General governments & Central banks, non-identified counterparties (listed on an exchange platform) or others.
35	Counterparty within the resolution group	Drop-down: - Intragroup and intra-resolution group (1) - Intragroup but not intra-resolution group (2) - No	Flag whether the counterparty is part of the resolution group.

## 4.2.6. DATA POINTS FOR GUARANTEES

SRB ID	Data Point	Attribute	Definition
36	Identifier of the guarantee issued by the resolution entity, which is owed to the subsidiary/affiliated entity	[Internal identification number]	Identification number of the guaranteed liability in the group entity.
37	Group counterparty identifier	[LEI of the counterparty]	LEI of the resolution entity or other entities of the group providing the guarantees.
38	Amount of the guarantee provided by the resolution entity or other entities of the group, which is owed to the subsidiary/affiliated entity	[Euro amount]	Outstanding amount guaranteed by the resolution entity.
39	Maximum amount of the guarantee	[Euro amount]	Maximum amount guaranteed by the resolution entity.
40	Type of guarantee	Drop down: - Issuance (1) - Counterparty (2) - Unlimited (3) - Other (4)	The type of guarantee from a predefined list, either: - 'Issuance' for guarantees on specific instruments/liabilities that have been issued; - 'Counterparty' for guarantees granted to a specific counterparty of the institution; - 'Unlimited' for general guarantees not limited to a fixed amount; - 'Other types of guarantee than issuance guarantees, counterparty guarantees and unlimited guarantees'.
41	Guarantee Trigger	Drop down: - Default (1) - Solvency-related (2) - Liquidity-related (3) - Other (4)	Provide the type of event triggering the activation of the guarantee/financial support, i.e. the event enabling the right for the counterparty to execute the guarantee, either 'Default', 'Solvency-related', 'Liquidity related' or 'Other' from a predefined list.
42	Guarantee fulfils the requirements pursuant to Article 12g(3) SRMR	[Yes/No]	Guarantee fulfils the requirements pursuant to Article 12g(3) SRMR. "Yes" should be selected only if the SRB officially recognised that all necessary requirements have been fulfilled.
[43]	Percentage of collateralisation of the guarantee provided by the resolution entity through a financial collateral arrangement	[% of Euro amount]	A financial collateral arrangement means a title transfer financial collateral arrangement or a security financial collateral arrangement whether or not these are covered by a master agreement or general terms and conditions.
[44]	Issuance Date of the collateral <sup>8</sup>	[date]	Date of the original issuance of the collateral.
[45]	Legal Maturity date	[date]	Date of the legal, final maturity of the collateral.
[46]	Identifier of the securities used as a collateral for the guarantee	[Internal identification number]	Identification number of the securities used as collateral for the guarantee.
[47]	Collateralisation by assets of the resolution entity	[Yes/No]	Identifier of whether liability has been collateralised by assets of the institution under resolution itself.
[48]	Location of the security	[e.g. FR, IT]	ISO 3166-1 alpha 2 country code (ISO 3166-1 alpha-2 codes of the country where the security is located).

<sup>8</sup> As defined in point (a) of Article 2(1) of Directive 2002/47/EC of the European Parliament and of the Council.

SRB ID	Data Point	Attribute	Definition
[49]	Type of collateralisation	[e.g. securities, loans]	Specify type of collateral as defined per Article 12g(3)(f) of SRMR and Article 197 CRR2.
[50]	Value of collateral	[Euro amount]	The amount of the value of the collateral as determined for the relevant 'type of collateral value'. For unsecured liabilities, this category shall be reported as zero.
[51]	Type of protection value	Drop-down: - Notional amount (1) - Fair value (2) - Market value (3) - Long-term sustainable value (4) - Other protection value (5)	Identification of the type of value as it appears in the data attribute 'Value of collateral'.
[52]	Date of the value of the security	[date]	The date on which the most recent estimate or valuation of the collateral was carried out before the reporting reference date.
[53]	Protection valuation approach	Drop-down: - Mark-to-market valuation (1) - Counterparty estimation (2) - Creditor valuation (3) - Third party valuation (4)	The type of collateral assessment to determine their fair value.

# ANNEX: Summary of changes<sup>9</sup>

## Data points Resolution entities

New data point reference	Old reference	Update
2	1(a)	LEI code is now requested as a separate data point.
3	2 and 3	Merged and simplified in a single data point.
7-8	7	Issuance date and Legal maturity are now requested as separate data points.
10	-	Date of the Next interest payment: New Data point added.
	12	Bail-in flag: removed.
14	13	Type of instrument: drop-down and definition updated.
73	11	Counterparty type: Data point moved in the section dedicated at Investor/creditors.
	20	Non-eligible deposit: Data point removed.
23	28	Collateral for an asset position: Data point moved in the section dedicated to deposits.
25		Type of collateralised liability: New Data point added.
26	25	Type of collateral pool: drop-down and definition updated.
13		Is instrument structurally subordinated: added.
28		Amount of the 'undercollateralised' part: New Data point added.
30	29	Internal identification number of the embedded derivative component: Definition included.
34		Market value/fair value of the structured product: New Data point added.
35-47	33-37	Data Points if Liability is Derivative: New section dedicated to derivatives replacing the old ones.
	48	Total non-eligible for bail-in: Data point removed.
59-64	50-55	Data Points for Amounts Required for Calculations – Securities Issued per Denomination: Minor adjustment to the definitions; Number of securities outstanding, held by the institution: removed.
66-67	57	Security interest provider: LEI and name are now two different data points.
70		Tax residence of contracting party: New optional data point added.
71-72	61	Contracting party: LEI and name are now two different data points.

<sup>9</sup> In comparison to previous version published on 10 August 2020. The new data points for the non-resolution entities – required for group-internal loss transfer and recapitalisation mechanism – are not included in the summary of changes. In addition, with regard to the regular updates of the SRB Bail-in data list (chapter 3), the reference to “at least yearly” was deleted following the experiences made after the first publication in August 2020. Finally, all data points that IRTs might request on a discretionary basis are now highlighted with an SRB ID indicated in brackets (see chapter 4).

New data point reference	Old reference	Update
74		Counterparty within the resolution group: New Data point added.
80		Current pool factor: New Data point added.
	70	Trustee: Data point removed.
75-84	62-71	Data Points for Information Listing, Registration, Issuance and Settlement: Definitions updated; securities settlement systems: deleted.
83-84	71	Article 55 BRRD: Old Data point split in two different data points.
85-87	72-74	Data Points for Liabilities Issued by an SPV or a Financing Company: Section renamed and definitions update.

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