**EN  
ANNEX IV**

**“ANNEX IV**

**REPORTING FOR SMALL AND NON-INTERCONNECTED INVESTMENT FIRMS**

Table of contents

PART I: GENERAL INSTRUCTIONS 2

1. Structure and conventions 2

1.1 Structure 2

1.2 Numbering convention 2

1.3 Sign convention 2

1.4 Prudential consolidation 2

PART II: TEMPLATE RELATED INSTRUCTIONS 3

1. OWN FUNDS: LEVEL, COMPOSITION, REQUIREMENTS AND CALCULATION 3

1.1 General Remarks 3

1.2. I 01.01 – OWN FUNDS COMPOSITION (I 1.1) 3

1.2.1. Instructions concerning specific positions 3

1.3 I 02.03 – OWN FUND REQUIREMENTS (I 2.3) 7

1.3.1. Instructions concerning specific positions 7

1.4. I 02.04 – CAPITAL RATIOS (I 2.4) 9

1.4.1. Instructions concerning specific positions 9

1.5. I 03.01 – FIXED OVERHEADS REQUIREMENT CALCULATION (I 3.1) 9

1.5.1. Instructions concerning specific positions 9

2. SMALL AND NON-INTERCONNECTED INVESTMENT FIRMS 11

2.1. I 05.00 – LEVEL OF ACTIVITY – THRESHOLD REVIEW (I 5) 11

2.1.1. Instructions concerning specific positions 11

**3. LIQUIDITY REQUIREMENTS** 14

3.1 I 09.01 – LIQUIDITY REQUIREMENTS (I 9.1) 14

3.1.1. Instructions concerning specific positions 14

## PART I: GENERAL INSTRUCTIONS

1. Structure and conventions

1.1 Structure

1. Overall, the framework consists of the following blocks of information:

(a) Own funds;

(b) Own funds requirements calculations;

(c) Fixed overheads requirements calculation;

(d) Level of activity in respect of the conditions set out in Article 12(1) of Regulation (EU) 2019/2033;

(e) Liquidity requirements.

2. For each template, legal references are provided. Further detailed information regarding more general aspects of the reporting of each block of templates, instructions concerning specific positions as well as validation rules are included in this part of this Regulation.

1.2 Numbering convention

3. The document follows the labelling convention set in points 4 to 7, when referring to the columns, rows and cells of the templates. Those numerical codes are extensively used in the validation rules.

4. The following general notation is followed in the instructions: {Template; Row; Column}.

5. In the case of validations inside a template, in which only data points of that template are used, notations do not refer to a template: {Row; Column}.

6. In the case of templates with only one column, only rows are referred to. {Template; Row}

7. An asterisk sign is used to express that the validation is done for the rows or columns specified before.

1.3 Sign convention

8. Any amount that increases the own funds or own funds requirements, or the liquidity requirements, shall be reported as a positive figure. On the contrary, any amount that reduces the total own funds or own funds requirements shall be reported as a negative figure. Where there is a negative sign (-) preceding the label of an item no positive figure is expected to be reported of that item.

1.4 Prudential consolidation

9. Unless an exemption has been granted, Regulation (EU) 2019/2033 and Directive (EU) 2019/2034 apply to investment firms on an individual and on a consolidated basis, which includes reporting requirements in Part Seven of Regulation (EU) 2019/2033. Point (11) of Article 4(1) of Regulation (EU) 2019/2033 defines a consolidated situation as the result of applying the requirements of Regulation (EU) 2019/2033 to an investment firm group as if the entities of the group formed together a single investment firm. Following the application of Article 7 of the Regulation (EU) 2019/2033, investment firms groups shall fulfil the reporting requirements in all templates based on their scope of prudential consolidation (which may be different from their accounting consolidation scope).

## PART II: TEMPLATE RELATED INSTRUCTIONS

**1. OWN FUNDS: LEVEL, COMPOSITION, REQUIREMENTS AND CALCULATION**

1.1 General Remarks

10. Own funds overview section contains information about the own funds that an investment firm holds and its own funds requirements. It consists of two templates:

(a) I 01.01 template contains the compositions of the own funds that an investment firm holds: Common Equity Tier 1 capital (CET1), Additional Tier 1 capital (AT1) and Tier 2 capital (T2).

(b) I 02.03 and I 02.04 templates contain the total own funds requirement, the permanent minimum capital requirement, the fixed overheads requirement, any additional own funds requirement and guidance and the transitional own funds requirement and capital ratios.

(c) I 03.01 includes information with regard to the calculation of the Fixed overheads requirement.

11. The items in these templates are gross of transitional adjustments. This means that the figures (except where the transitional own funds requirement is specifically stated) are calculated according to the final provisions (i.e. as if there were no transitional provisions).

1.2. I 01.01 – OWN FUNDS COMPOSITION (I 1.1)

1.2.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **OWN FUNDS**  Article 9(1) Regulation (EU) 2019/2033.  The own funds of an investment firm shall consist of the sum of its Tier 1 capital and Tier 2 capital.  The total sum of rows (0020 and 0380) shall be reported. |
| 0020 | **TIER 1 CAPITAL**  The Tier 1 capital is the sum of Common Equity Tier 1 Capital and Additional Tier 1 capital. |
| 0030 | COMMON EQUITY TIER 1 CAPITAL  Article 9(1) of Regulation (EU) 2019/2033.  Article 50 of Regulation (EU) No 575/2013.  The total sum of rows (0040 to 0060, 0090 to 0140 and 0290) shall be reported. |
| 0040 | **Fully paid up capital instruments**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Article 26(1), point (a) and Articles 27 to 31 of Regulation (EU) No 575/2013.  Capital instruments of mutual, cooperative societies or similar institutions (Articles 27 and 29 of Regulation (EU) No 575/2013) shall be included.  The share premium related to the instruments shall not be included.  Capital instruments subscribed by public authorities in emergency situations shall be included if all conditions of Article 31 of Regulation (EU) No 575/2013 are fulfilled. |
| 0050 | **Share premium**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Article 26(1), point (b) of Regulation (EU) No 575/2013.  Share premium has the same meaning as under the applicable accounting standard.  The amount to be reported in this item shall be the part related to the "Paid up capital instruments". |
| 0060 | **Retained earnings**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Article 26(1), point (c) of Regulation (EU) No 575/2013.  Retained earnings includes the previous year retained earnings plus the eligible interim or year-end profits.  The total sum of rows 0070 and 0080 shall be reported. |
| 0070 | **Previous years retained earnings**  Article 4(1), point (123) and Article 26(1) point (c) of Regulation (EU) No 575/2013  Article 4(1), point (123) of Regulation (EU) No 575/2013 defines retained earnings as "Profit and losses brought forward as a result of the final application of profit or loss under the applicable accounting framework". |
| 0080 | **Profit eligible**  Article 4(1), point (121), Article 26(2) and Article 36(1), point (a) of Regulation (EU) No 575/2013.  Article 26(2) of Regulation (EU) No 575/2013 allows including as retained earnings interim or year-end profits, with the prior consent of the competent authorities, if some conditions are met. |
| 0090 | **Accumulated other comprehensive income**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Article 26(1), point (d) of Regulation (EU) No 575/2013. |
| 0100 | **Other reserves**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Article 4(1), point (117) and Article 26(1) point (e) of Regulation (EU) No 575/2013.  The amount to be reported shall be net of any tax charge foreseeable at the moment of the calculation. |
| 0110 | **Minority interest given recognition in CET1 capital**  Articles 84(1), 85(1) and 87(1) of Regulation (EU) No 575/2013.  Sum of all the amounts of minority interests of subsidiaries that is included in consolidated CET1. |
| 0120 | **Adjustments to CET1 due to prudential filters**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Articles 32 to 35 of Regulation (EU) No 575/2013. |
| 0130 | **Other funds**  Article 9(4) of Regulation (EU) 2019/2033. |
| 0140 | **(-)TOTAL DEDUCTIONS FROM COMMON EQUITY TIER 1**  The total sum of rows 0190 to 0285 shall be reported. |
| 0190 | **(-) Losses for the current financial year**  Article 36(1), point (a) of Regulation (EU) No 575/2013. |
| 0200 | **(-) Goodwill**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Article 4(1), point (113), Article 36(1), point (b) and Article 37 of Regulation (EU) No 575/2013. |
| 0210 | **(-) Other intangible assets**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Article 4(1), point (115), Article 36(1), point (b) and Article 37 point (a) of Regulation (EU) No 575/2013.  Other intangible assets are the intangibles assets under the applicable accounting standard, minus the goodwill, also according to the applicable accounting standard. |
| 0220 | **(-) Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities**  Article 9(2), point (a) of Regulation (EU) 2019/2033.  Article 36(1), point (c) of Regulation (EU) No 575/2013. |
| 0230 | **(-) Qualifying holding outside the financial sector which exceeds 15 % of own funds**  Article 10(1), point (a) of Regulation (EU) 2019/2033. |
| 0240 | **(-)Total qualifying holdings in undertaking other than financial sector entities which exceeds 60 % of its own funds**  Article 10(1), point (b) of Regulation (EU) 2019/2033. |
| 0285 | **(-) Other deductions**  The sum of all other deductions in accordance with Article 36(1) of Regulation (EU) No 575/2013 that are not included in any of the rows 0160 to 0240 above |
| 0290 | **CET1: Other capital elements, deductions and adjustments**  This row shall include the sum of the following items, where applicable:  — Transitional adjustments due to grandfathered CET1 Capital instruments (Article 483, paragraphs 1, 2 and 3 and Articles 484 to 487 of Regulation (EU) No 575/2013)  — Transitional adjustments due to additional minority interests (Articles 479 and 480 of Regulation (EU) No 575/2013).  — Other transitional adjustments to CET1 Capital (Articles 469 to 478 and 481 of Regulation (EU) No 575/2013): adjustments to the deductions from CET1 due to transitional provisions.  — Other CET1 capital elements or deductions from a CET1 element that cannot be assigned to one of the rows 0040 to 0285.  This row shall not be used to include capital items or deductions which are not covered by the Regulation (EU) 2019/2033 or Regulation (EU) No 575/2013 into the calculation of the solvency ratios. |
| 0300 | **ADDITIONAL TIER 1 CAPITAL**  Article 9(1) Regulation (EU) 2019/2033.  Article 61 Regulation (EU) No 575/2013.  The total sum of rows 0310 to 0410 shall be reported. |
| 0310 | **Fully paid up, directly issued capital instruments**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Article 51, point (a) and Articles 52, 53 and 54 of Regulation (EU) No 575/2013.  The amount to be reported shall not include the share premium related to the instruments. |
| 0320 | **Share premium**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Article 51, point (b) of Regulation (EU) No 575/2013.  Share premium has the same meaning as under the applicable accounting standard.  The amount to be reported in this item shall be the part related to the "Fully paid up, directly issued capital instruments". |
| 0330 | **(-) TOTAL DEDUCTIONS FROM ADDITIONAL TIER 1**  Article 56 of Regulation (EU) No 575/2013. |
| 0410 | **Additional Tier 1: Other capital elements, deductions and adjustments**  This row shall include the sum of the following items, where applicable:  — Transitional adjustments due to grandfathered AT1 Capital instruments (Article 483, paragraphs 4 and 5, Articles 484 to 487, Articles 489 and 491 of Regulation (EU) No 575/2013)  — Instruments issued by subsidiaries that are given recognition in AT1 Capital (Articles 83, 85 and 86 of Regulation (EU) No 575/2013): Sum of all the amounts of qualifying T1 capital of subsidiaries that is included in consolidated AT1, also including capital issued by a special purpose entity (Article 83 of Regulation (EU) No 575/2013)  — Transitional adjustments due to additional recognition in AT1 Capital of instruments issued by subsidiaries (Article 480 of Regulation (EU) No 575/2013): adjustments to the qualifying T1 capital included in consolidated AT1 capital due to transitional provisions  — Other transitional adjustments to AT1 Capital (Articles 472, 473a, 474, 475, 478 and 481 of Regulation (EU) No 575/2013): adjustments to deductions due to transitional provisions  — Excess of deduction from AT1 items over AT1 Capital, deducted from CET1 in accordance with point (j) of Article 36(1) of Regulation (EU) No 575/2013: Additional Tier 1 cannot be negative, but it is possible that the deductions from AT1 items exceed the amount of available AT1 items. Where this happens, this item represents the amount needed to increase the amount reported in row 0300 to zero and equals the inverse of the excess of deductions from AT1 items over AT1 Capital included, among other deductions, in row 0285.  — Other AT1 capital elements or deductions from an AT1 element that cannot be assigned to one of the rows 0310 to 0330.  This row shall not be used to include capital items or deductions which are not covered by the Regulation (EU) 2019/2033 or Regulation (EU) No 575/2013 into the calculation of the solvency ratios |
| 0420 | **TIER 2 CAPITAL**  Article 9(1) of Regulation (EU) 2019/2033.  Article 71 of Regulation (EU) No 575/2013.  The total sum of rows 0430 to 0520 shall be reported. |
| 0430 | **Fully paid up, directly issued capital instruments**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Article 62, point (a), Articles 63 and 65 of Regulation (EU) No 575/2013.  The amount to be reported shall not include the share premium related to the instruments. |
| 0440 | **Share premium**  Article 9(1), point (i) of Regulation (EU) 2019/2033.  Article 62, point (b) and Article 65 of Regulation (EU) No 575/2013.  Share premium has the same meaning as under the applicable accounting standard.  The amount to be reported in this item shall be the part related to the "Fully paid up, directly issued capital instruments". |
| 0450 | **(-) TOTAL DEDUCTIONS FROM TIER 2**  Article 66 of Regulation (EU) No 575/2013. |
| 0520 | **Tier 2: Other capital elements, deductions and adjustments**  This row shall include the sum of the following items, where applicable:  — Transitional adjustments due to grandfathered T2 Capital instruments (Article 483, paragraphs 6 and 7 of, Articles 484, 486, 488, 490 and 491 of Regulation (EU) No 575/2013)  — Instruments issued by subsidiaries that are given recognition in T2 Capital (Articles 83, 87 and 88 Regulation (EU) No 575/2013): Sum of all the amounts of qualifying own funds of subsidiaries that is included in consolidated T2, also including qualifying Tier 2 capital issued by a special purpose entity (Article 83 of Regulation (EU) No 575/2013)  — Transitional adjustments due to additional recognition in T2 Capital of instruments issued by subsidiaries (Article 480 of Regulation (EU) No 575/2013): Adjustments to the qualifying own funds included in consolidated T2 capital due to transitional provisions.  — Other transitional adjustments to T2 Capital (Articles 472, 473a, 476, 477, 478 and 481 of Regulation (EU) No 575/2013): Adjustments to the deductions from Tier 2 due to transitional provisions  — Excess of deduction from T2 items over T2 Capital, deducted from AT1 in accordance with Article 56, point (e) of Regulation (EU) No 575/2013: Tier 2 cannot be negative, but it is possible that the deductions from T2 items exceed the amount of available T2 items. Where this happens, this item represents the amount needed to increase the amount reported in row 0420 to zero.  — Other T2 capital elements or deductions from a T2 element that cannot be assigned to one of the rows 0430 to 0450.  This row shall not be used to include capital items or deductions which are not covered by the Regulation (EU) 2019/2033 or Regulation (EU) No 575/2013 into the calculation of the solvency ratios. |

1.3 I 02.03 – OWN FUND REQUIREMENTS (I 2.3)

1.3.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Own fund requirement**  Article 11(1) and (2) of Regulation (EU) 2019/2033.  This item shall be maximum of rows 0020 and 0030. |
| 0020 | **Permanent minimum capital requirement**  Article 14 of Regulation (EU) 2019/2033. |
| 0030 | **Fixed overhead requirement**  Article 13 of Regulation (EU) 2019/2033. |
| 0050 – 0090 | **Transitional own funds requirements** |
| 0050 | **Transitional requirement based on Regulation (EU) No 575/2013 own funds requirements**  Article 57(3), point (a) of Regulation (EU) 2019/2033. |
| 0060 | **Transitional requirement based on fixed overhead requirements**  Article 57(3), point (b) of Regulation (EU) 2019/2033. |
| 0070 | **Transitional requirement for investment firms previously subject only to an initial capital requirement**  Article 57(4), point (a) of Regulation (EU) 2019/2033 |
| 0080 | **Transitional requirement based on initial capital requirement at authorisation**  Article 57(4), point (b) of Regulation (EU) 2019/2033. |
| 0090 | **Transitional requirement for investment firms that are not authorised to provide certain services**  Article 57(4), point (c) of Regulation (EU) 2019/2033. |
| 0110 – 0130 | **Memorandum items** |
| 0110 | **Additional own funds requirement**  Article 40 of Directive (EU) 2019/2034.  Additional own funds required following the SREP. |
| 0120 | **Total own funds requirement**  The total own funds requirement of an investment firm shall consist of the sum of its own funds requirements applicable at the reference date, the additional own funds requirement as reported in row 0110 and the additional own funds guidance as reported in row 0120. |

1.4. I 02.04 – CAPITAL RATIOS (I 2.4)

1.4.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **CET 1 Ratio**  Article 9(1), point (a) and Article 11(1) and (2) of Regulation (EU) 2019/2033.  This item is expressed as a percentage. |
| 0020 | **Surplus(+)/Deficit(-) of CET 1 Capital**  This item shows the surplus or deficit of CET1 Capital relating to the requirement set in Article 9(1) Regulation (EU) 2019/2033.  The transitional provisions of Article 57(3) and (4) Regulation (EU) 2019/2033 shall not be considered for this item. |
| 0030 | **Tier 1 Ratio**  Article 9(1), point (b) and Article 11(1) and (2) of Regulation (EU) 2019/2033.  This item is expressed as a percentage. |
| 0040 | **Surplus(+)/Deficit(-) of Tier 1 Capital**  This item shows the surplus or deficit of Tier 1 Capital relating to the requirement set in Article 9(1) of Regulation (EU) 2019/2033.  The transitional provisions of Article 57(3) and (4) of Regulation (EU) 2019/2033 shall not be considered for this item. |
| 0050 | **Own Funds Ratio**  Article 9(1), point (c), Article 11(1) and (2) of Regulation (EU) 2019/2033.  This item is expressed as a percentage. |
| 0060 | **Surplus(+)/Deficit(-) of Total capital**  This item shows the surplus or deficit of own funds relating to the requirement set in Article 9(1) of Regulation (EU) 2019/2033.  The transitional provisions of Article 57(3) and (4) of Regulation (EU) 2019/2033 shall not be considered for this item. |

1.5. I 03.01 – FIXED OVERHEADS REQUIREMENT CALCULATION (I 3.1)

1.5.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Fixed Overhead Requirement**  Article 13(1) of Regulation (EU) 2019/2033.  The amount reported shall be at least 25 % of the annual fixed overheads of the previous year (row 0020).  In the cases where there is a material change as mentioned in Article 13(2) of Regulation (EU) 2019/2033, the amount reported shall be the fixed overheads requirement imposed by the competent authority in accordance with that Article.  In the cases specified in Article 13(3) of Regulation (EU) 2019/2033, the amount to be reported shall be the projected fixed overheads of the current year (row 0200). |
| 0020 | **Annual fixed overheads of the previous year after distribution of profits**  Article 13(1) Regulation (EU) 2019/2033.  Investment firms shall report the fixed overheads of the previous year after the distribution of profits. |
| 0030 | **Total expenses of the previous year after distribution of profits**  Article 13(1) of Regulation (EU) 2019/2033.  The amount to be reported shall be after the distribution of profits. |
| 0040 | **Of which: Fixed expenses incurred on behalf of the investment firms by third parties**  Article 13 of Regulation (EU) 2019/2033. |
| 0050 | **(-) Total deductions**  In addition to the items for deduction referred to in Article 13, point (4) of Regulation (EU) 2019/2033 the following items shall also be deducted from the total expenses, where they are included under total expenses in accordance with the relevant accounting framework:  (a) fees, brokerage and other charges paid to central counterparties, exchanges and other trading venues and intermediate brokers for the purposes of executing, registering or clearing transactions, only where they are directly passed on and charged to customers. These shall not include fees and other charges necessary to maintain membership or otherwise meet loss-sharing financial obligations to central counterparties, exchanges and other trading venues;  (b) interest paid to customers on client money, where there is no obligation of any kind to pay such interest;  (c) expenditures from taxes where they fall due in relation to the annual profits of the investment firm;  (d) losses from trading on own account in financial instruments;  (e) payments related to contract-based profit and loss transfer agreements according to which the investment firm is obliged to transfer, following the preparation of its annual financial statements, its annual result to the parent undertaking;  (f) payments into a fund for general banking risk in accordance with Article 26(1)(f) of Regulation (EU) No 575/2013;  (g) expenses related to items that have already been deducted from own funds in accordance with Article 36(1) Regulation (EU) No 575/2013. |
| 0060 | **(-) Staff bonuses and other remuneration**  Article 13(4), point (a) of Regulation (EU) 2019/2033.  Staff bonuses and other remuneration shall be considered to depend on the net profit of the investment firm in the respective year where both of the following conditions are met:  (h) the staff bonuses or other remuneration to be deducted have already been paid to employees in the year preceding the year of payment, or the payment of the staff bonuses or other remuneration to employees will have no impact on the firm’s capital position in the year of payment;  (i) with respect to the current year and future years, the firm is not obliged to award or allocate further bonuses or other payments in the form of remuneration unless it makes a net profit in that year. |
| 0070 | **(-) Employees’, directors’ and partners’ shares in net profits**  Article 13(4), point (b) of Regulation (EU) 2019/2033.  Employees’, directors’ and partners’ shares in profits shall be calculated on the basis of the net profits. |
| 0080 | **(-) Other discretionary payments of profits and variable remuneration**  Article 13(4), point (c) of Regulation (EU) 2019/2033. |
| 0090 | **(-) Shared commission and fees payable**  Article 13(4), point (d) of Regulation (EU) 2019/2033. |
| 0100 | **(-) Fees, brokerage and other charges paid to CCPs that are charged to customers**  Fees, brokerage and other charges paid to central counterparties, exchanges and other trading venues and intermediate brokers for the purposes of executing, registering or clearing transactions, only where they are directly passed on and charged to customers. These shall not include fees and other charges necessary to maintain membership or otherwise meet loss-sharing financial obligations to central counterparties, exchanges and other trading venues. |
| 0110 | **(-) Fees to tied agents**  Article 13(4), point (e) of Regulation (EU) 2019/2033. |
| 0130 | **(-) Non-recurring expenses from non-ordinary activities**  Article 13(4), point (f) of Regulation (EU) 2019/2033. |
| 0140 | **(-) Expenditures from taxes**  Expenditures from taxes where they fall due in relation to the annual profits of the investment firm. |
| 0150 | **(-) Losses from trading on own account in financial instruments**  Self-explanatory. |
| 0160 | **(-) Contract based profit and loss transfer agreements**  Payments related to contract-based profit and loss transfer agreements according to which the investment firm is obliged to transfer, following the preparation of its annual financial statements, its annual result to the parent undertaking. |
| 0170 | **(-) Expenditure on raw materials**  Commodity and emission allowance dealers may deduct expenditure on raw materials in connection with an investment firm trading in derivatives of the underlying commodity. |
| 0180 | **(-)Payments into a fund for general banking risk**  Payments into a fund for general banking risk in accordance with Article 26(1)(f) of Regulation (EU) No 575/2013. |
| 0190 | **(-)Expenses related to items that have already been deducted from own funds**  Expenses related to items that have already been deducted from own funds in accordance with Article 36(1) of Regulation (EU) No 575/2013. |
| 0200 | **Projected fixed overheads of the current year**  The projection of the fixed overheads for the current year after the distribution of profits. |
| 0210 | **Variation of fixed overheads (%)**  The amount shall be reported as the absolute value of:  [(Annual fixed overheads of the current year) – (Projected fixed overheads of the previous year)/(Annual fixed overheads of the previous year)] |

2. SMALL AND NON-INTERCONNECTED INVESTMENT FIRMS

2.1. I 05.00 – LEVEL OF ACTIVITY – THRESHOLD REVIEW (I 5)

2.1.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **(Combined) assets under management**  Article 12(1), point (a) of Regulation (EU) 2019/2033.  Where the reporting investment firm is part of a group, the value reported shall be determined on a combined basis for all investment firms that are part of a group pursuant Article 12(2) of Regulation (EU) 2019/2033.  Investment firms shall include discretionary and non-discretionary assets under management.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0020 | **(Combined) client orders handled – Cash trades**  Article 12(1), point (b) (i) of Regulation (EU) 2019/2033.  Where the reporting investment firm is part of a group, the value reported shall be determined on a combined basis for all investment firms that are part of a group pursuant Article 12(2) of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0030 | **(Combined) client orders handled – Derivatives**  Article 12(1), point (b) (i) of Regulation (EU) 2019/2033.  Where the reporting investment firm is part of a group, the value reported shall be determined on a combined basis for all investment firms that are part of a group pursuant Article 12(2) Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0040 | **Assets safeguarded and administered**  Article 12(1), point (c) of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0050 | **Client money held**  Article 12(1), point (d) of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0060 | **Daily trading flow – cash trades and derivative trades**  Article 12(1), point (e) of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0070 | **Net position risk**  Article 12(1), point (f) of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0080 | **Clearing margin given**  Article 12(1), point (f) of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0090 | **Trading counterparty default**  Article 12(1), point (g) of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0100 | **(Combined) on – and off-balance sheet total**  Article 12(1), point (h) of Regulation (EU) 2019/2033.  Where the reporting investment firm is part of a group, the value reported shall be determined on a combined basis for all investment firms that are part of a group pursuant Article 12(2) of Regulation (EU) 2019/2033. |
| 0110 | **Combined total annual gross revenue**  Article 12(1), point (i) of Regulation (EU) 2019/2033.  Where the reporting investment firm is part of a group, the value reported shall be determined on a combined basis for all investment firms that are part of a group pursuant Article 12(2) of Regulation (EU) 2019/2033.  The value reported shall be (row 0120 + row 0130). |
| 0120 | **Total annual gross revenue**  The value of total annual gross revenue excluding the gross revenues generated within the group pursuant Article 12(2) of Regulation (EU) 2019/2033. |
| 0130 | **(-) Intragroup part of the annual gross revenue**  The value of the gross revenues generated within the investment firm group pursuant Article 12(2) of Regulation (EU) 2019/2033. |
| 0140 | **Of which:revenue from reception and transmission of orders**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (2) of Directive 2014/65/EU. |
| 0150 | **Of which:revenue from execution of orders on behalf of clients**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (2) of Directive 2014/65/EU. |
| 0160 | **Of which:revenue from dealing on own account**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (2) of Directive 2014/65/EU. |
| 0170 | **Of which:revenue from portfolio management**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (2) of Directive 2014/65/EU. |
| 0180 | **Of which: revenue from investment advice**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (2) of Directive 2014/65/EU. |
| 0190 | **Of which: revenue from underwriting of financial instruments/placing on a firm commitment basis**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (2) of Directive 2014/65/EU. |
| 0200 | **Of which: revenue from placing without a firm commitment basis**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (2) of Directive 2014/65/EU. |
| 0210 | **Of which: revenue from operation of an MTF**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (2) of Directive 2014/65/EU. |
| 0220 | **Of which: revenue from operation of an OTF**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (2) of Directive 2014/65/EU. |
| 0230 | **Of which: revenue from safekeeping and administration of financial instruments**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (3) of Directive 2014/65/EU. |
| 0240 | **Of which: revenue from granting credits or loans to investors**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (3) of Directive 2014/65/EU. |
| 0250 | **Of which: revenue from advice to undertakings on capital structure, industrial strategy and related matters and advice and services relating to mergers and the purchase of undertakings**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (3) of Directive 2014/65/EU. |
| 0260 | **Of which: revenue from foreign exchange services**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (3) of Directive 2014/65/EU. |
| 0270 | **Of which: investment research and financial analysis**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (3) of Directive 2014/65/EU. |
| 0280 | **Of which: revenue from services related to underwriting**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (3) of Directive 2014/65/EU. |
| 0290 | **Of which: investment services and ancillary activities related with the underlying of derivatives**  Article 54(1), point (d) of Regulation (EU) 2019/2033.  Article 4(1), point (3) of Directive 2014/65/EU. |

**3. LIQUIDITY REQUIREMENTS**

3.1 I 09.01 – LIQUIDITY REQUIREMENTS (I 9.1)

3.1.1. Instructions concerning specific positions

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| Row | Legal references and instructions |
| 0010 | **Liquidity Requirement**  Article 43(1) of Regulation (EU) 2019/2033. |
| 0020 | **Client guarantees**  Article 45 of Regulation (EU) 2019/2033.  The value reported shall be the 1,6 % of the total amount of guarantees provided to the clients pursuant Article 45 of Regulation (EU) 2019/2033. |
| 0030 | **Total liquid assets**  Point (a) of Article 43(1) and Article 43(2) of Regulation (EU) 2019/2033.  Total liquid assets shall be reported after application of relevant haircuts. |