

Annex I - REPORTING FOR INVESTMENT FIRMS OTHER THAN SMALL AND NON-INTERCONNECTED

INVESTMENT FIRMS TEMPLATES			
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IF 01.00 - OWN FUNDS COMPOSITION (IF1)

Rows	Item	Amount
		0010
0010	OWN FUNDS	
0020	TIER 1 CAPITAL	
0030	COMMON EQUITY TIER 1 CAPITAL	
0040	Fully paid up capital instruments	
0050	Share premium	
0060	Retained earnings	
0070	Previous years retained earnings	
0080	Profit eligible	
0090	Accumulated other comprehensive income	
0100	Other reserves	
0110	Minority interest given recognition in CET1 capital	
0120	Adjustments to CET1 due to prudential filters	
0130	Other funds	
0140	(-)TOTAL DEDUCTIONS FROM COMMON EQUITY TIER 1	
0150	(-) Own CET1 instruments	
0160	(-) Direct holdings of CET1 instruments	
0170	(-) Indirect holdings of CET1 instruments	
0180	(-) Synthetic holdings of CET1 instruments	
0190	(-) Losses for the current financial year	
0200	(-) Goodwill	
0210	(-) Other intangible assets	
0220	(-) Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities	
0230	(-) Qualifying holding outside the financial sector which exceeds 15% of own funds	
0240	(-) Total qualifying holdings in undertaking other than financial sector entities which exceeds 60% of its own funds	
0250	(-) CET1 instruments of financial sector entities where the investment firm does not have a significant investment	
0260	(-) CET1 instruments of financial sector entities where the investment firm has a significant investment	
0270	(-) Defined benefit pension fund assets	
0280	(-) Other deductions	
0290	CET1: Other capital elements, deductions and adjustments	
0300	ADDITIONAL TIER 1 CAPITAL	
0310	Fully paid up, directly issued capital instruments	
0320	Share premium	
0330	(-) TOTAL DEDUCTIONS FROM ADDITIONAL TIER 1	
0340	(-) Own AT1 instruments	
0350	(-) Direct holdings of AT1 instruments	
0360	(-) Indirect holdings of AT1 instruments	
0370	(-) Synthetic holdings of AT1 instruments	
0380	(-) AT1 instruments of financial sector entities where the investment firm does not have a significant investment	
0390	(-) AT1 instruments of financial sector entities where the investment firm has a significant investment	
0400	(-) Other deductions	
0410	Additional Tier 1: Other capital elements, deductions and adjustments	
0420	TIER 2 CAPITAL	
0430	Fully paid up, directly issued capital instruments	
0440	Share premium	
0450	(-) TOTAL DEDUCTIONS FROM TIER 2	
0460	(-) Own T2 instruments	
0470	(-) Direct holdings of T2 instruments	
0480	(-) Indirect holdings of T2 instruments	
0490	(-) Synthetic holdings of T2 instruments	
0500	(-) T2 instruments of financial sector entities where the investment firm does not have a significant investment	
0510	(-) T2 instruments of financial sector entities where the investment firm has a significant investment	
0520	Tier 2: Other capital elements, deductions and adjustments	

IF 02.01 - OWN FUNDS REQUIREMENTS (IF2.1)

Rows	Item	Amount
		0010
0010	Own Funds requirement	
0020	Permanent minimum capital requirement	
0030	Fixed overhead requirement	
0040	Total K-Factor Requirement	
	Transitional own funds requirements	
0050	Transitional requirement <i>based on CRR own funds requirements</i>	
0060	Transitional requirement <i>based on fixed overhead requirements</i>	
0070	Transitional requirement <i>for investment firms previously subject only to an initial capital requirement</i>	
0080	Transitional requirement <i>based on initial capital requirement at authorisation</i>	
0090	Transitional requirement for investment firms that are not authorised to provide certain services	
0100	Transitional requirement of at least 250 000 EUR	
	Memorandum items	
0110	Additional own funds requirement	
0120	Additional own funds guidance	
0130	Total own funds requirement	

IF 02.02 - CAPITAL RATIOS (IF2.2)

Rows	Item	Amount
		0010
0010	CET 1 Ratio	
0020	Surplus(+)/Deficit(-) of CET 1 Capital	
0030	Tier 1 Ratio	
0040	Surplus(+)/Deficit(-) of Tier 1 Capital	
0050	Own Funds Ratio	
0060	Surplus(+)/Deficit(-) of Total capital	

IF 03.00 - FIXED OVERHEADS REQUIREMENT CALCULATION (IF3)

Rows	Item	Amount 0010
0010	Fixed Overhead Requirement	
0020	Annual Fixed Overheads of the previous year after distribution of profits	
0030	Total expenses of the previous year after distribution of profits	
0040	Of which: Fixed expenses incurred on behalf of the investment firms by third parties	
0050	(-)Total deductions	
0060	(-)Staff bonuses and other remuneration	
0070	(-)Employees', directors' and partners' shares in net profits	
0080	(-)Other discretionary payments of profits and variable remuneration	
0090	(-)Shared commission and fees payable	
0100	(-)Fees, brokerage and other charges paid to CCPs that are charged to customers	
0110	(-)Fees to tied agents	
0120	(-)Interest paid to customers on client money where this is at the firm's discretion	
0130	(-)Non-recurring expenses from non-ordinary activities	
0140	(-)Expenditures from taxes	
0150	(-)Losses from trading on own account in financial instruments	
0160	(-)Contract based profit and loss transfer agreements	
0170	(-)Expenditure on raw materials	
0180	(-)Payments into a fund for general banking risk	
0190	(-)Expenses related to items that have already been deducted from own funds	
0200	Projected fixed overheads of the current year	
0210	Variation of fixed overheads (%)	

IF 04.00 - TOTAL K-FACTOR REQUIREMENT CALCULATIONS (IF4)

		Factor amount	K-factor requirement
Rows	Item	0010	0020
0010	TOTAL K-FACTOR REQUIREMENT		
0020	Risk to client		
0030	Assets under management		
0040	Client money held - Segregated		
0050	Client money held - Non - segregated		
0060	Assets safeguarded and administered		
0070	Client orders handled - Cash trades		
0080	Client orders handled - Derivatives Trades		
0090	Risk to market		
0100	K-Net positions risk requirement		
0110	Clearing margin given		
0120	Risk to firm		
0130	Trading counterparty default		
0140	Daily trading flow - Cash trades		
0150	Daily trading flow - Derivative trades		
0160	K-Concentration risk requirement		

IF 05.00 - LEVEL OF ACTIVITY - THRESHOLDS REVIEW (IF5)

Rows	Item	Amount 0010
0010	(Combined) assets under management	
0020	(Combined) client orders handled - Cash trades	
0030	(Combined) client orders handled - Derivatives	
0040	Assets safeguarded and administered	
0050	Client money held	
0060	Daily trading flow - cash trades and derivative trades	
0070	Net position risk	
0080	Clearing margin given	
0090	Trading counterparty default	
0100	(Combined) on - and off-balance sheet total	
0110	Combined total annual gross revenue	
0120	Total annual gross revenue	
0130	(-) Intragroup part of the annual gross revenue	
0140	Of which: revenue from reception and transmission of orders	
0150	Of which: revenue from execution of orders	
0160	Of which: revenue from dealing on own account	
0170	Of which: revenue from portfolio management	
0180	Of which: revenue from investment advice	
0190	Of which: revenue from underwriting of financial instruments/placing on a firm commitment basis	
0200	Of which: revenue from placing without a firm commitment basis	
0210	Of which: revenue from operation of an MTF	
0220	Of which: revenue from operation of an OTF	
0230	Of which: revenue from safekeeping and administration of financial instruments	
0240	Of which: revenue from granting credits or loans to investors	
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	
0260	Of which: revenue from foreign exchange services	
0270	Of which: investment research and financial analysis	
0280	Of which: revenue from services related to underwriting	
0290	Of which: investment services and ancillary activities related with the underlying of derivatives	

IF 08.00 - CONCENTRATION RISK - Article 54 IFR (IF8)

IF 08.01 Level of concentration risk - Client money held

Institutions				Total CMH at reporting date	Percentage of client money held at this institution
Code	Type of code	Name	Group/Individual		
0010	0020	0030	0040	0050	0060

IF 08.02 Level of concentration risk - Assets seafeguarded and administered

Institutions				Total ASA at reporting date	Percentage of client securities deposited at this institution
Code	Type of code	Name	Group/Individual		
0010	0020	0030	0040	0050	0060

IF 08.03 Level of concentration risk -Total own cash deposited

Institution				Firm's own cash deposited - Top 5 exposures	
Code	Type of code	Name	Group/Individual	Amount of firm's cash deposits at the institution	Percentage of firm's own cash deposits at the institution
0010	0020	0030	0040	0050	0060

IF 08.04 Level of concentration risk - Total earnings

Client				Total earnings from this client	Earnings - Top 5 exposures				Fee and commission and other income	
Code	Type of code	Name	Group/Individual		Interest and dividend income				Amount	Percentage of fee and commission and other income from this client
					Amount generated from positions in the trading book	Amount generated from positions in the non-trading book	of which: amount generated from off-balance sheet items	Percentage of interest and dividend income from this client		
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110

IF 08.05 Trading book exposures

Counterparty				Top 5 trading book exposures
Code	Type of code	Name	Group/Individual	Percentage of exposure to this counterparty with respect to firm's own funds (trading book positions only)
0010	0020	0030	0040	0050

IF 08.06 Non-trading book and off-balance sheet items

Counterparty				Top 5 total exposures (including non-trading book and off-
Code	Type of code	Name	Group/Individual	Percentage of exposure with respect to firm's own funds (including off-balance sheet assets and non-trading book items)
0010	0020	0030	0040	0050

IF 09.00 - LIQUIDITY REQUIREMENTS (IF9)

Rows	Item	Amount 0010
0010	Liquidity Requirement	
0020	Client guarantees	
0030	Total liquid assets	
0040	Unencumbered short term deposits	
0050	Total eligible receivables due within 30 days	
0060	Level 1 assets	
0070	Coins and banknotes	
0080	Withdrawable central bank reserves	
0090	Central bank assets	
0100	Central government assets	
0110	Regional government/local authorities assets	
0120	Public Sector Entity assets	
0130	Recognisable domestic and foreign currency central government and central bank assets	
0140	Credit institution (protected by Member State government, promotional lender) assets	
0150	Multilateral development bank and international organisations assets	
0160	Extremely high quality covered bonds	
0170	Level 2A assets	
0180	Regional government/local authorities or Public Sector Entities assets (Member State, RW20 %)	
0190	Central bank or central/regional government or local authorities or Public Sector Entities assets (Third Country, RW20 %)	
0200	High quality covered bonds (CQS2)	
0210	High quality covered bonds (Third Country, CQS1)	
0220	Corporate debt securities (CQS1)	
0230	Level 2B assets	
0240	Asset-backed securities	
0250	Corporate debt securities	
0260	Shares (major stock index)	
0270	Restricted-use central bank committed liquidity facilities	
0280	High quality covered bonds (RW35 %)	
0290	Qualifying CIU shares/units	
0300	Total other eligible financial instruments	