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04 June 2020

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Version 1.0

# 2020 EBA data collection exercise for investment firms

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Template instructions

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# 1. Introduction

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1. On December 5, 2019, the Investment Firm Regulation (IFR)<sup>1</sup> and the Investment Firm Directive (IFD)<sup>2</sup> were published in the Official Journal of the European Union. The IFR and IFD lay down uniform prudential requirements and supervision rules for investment firms authorised and supervised under Directive 2014/65/EU (MiFID)<sup>3</sup>.
2. The IFR and IFD require the EBA to develop a series of draft RTS, including among others: a) 3 draft RTS on the thresholds and criteria for investment firms to be subject to CRR; b) 6 draft RTS on the capital requirements at individual and consolidated level; and c) 1 draft RTS on identifying staff whose professional activities have a material impact on an investment firm's risk profile for remuneration purposes.
3. The purpose of this data collection is to assess the impact of these draft RTS, which are published for consultation alongside the data collection.
4. This document describes the template data items and gives instructions on how to fill them in. It should be read in conjunction with the IFR, IFD, Consultation Paper (CP) on draft RTS prudential requirements for investment firms (EBA/CP/2020/06)<sup>4</sup> and the CP on pay out in instruments for variable remuneration under IFD (EBA/CP/2020/09)<sup>5</sup>. **The descriptions of the items in these instructions intend to facilitate the completion of the template and shall not be construed as an official interpretation of the applicable regulation.** If there are cases where the descriptions in this document contradict the requirements prescribed in the regulation or draft RTS, the latter should prevail.
5. The EBA will treat all individual investment firm data collected in this exercise as strictly confidential and will not attribute them to individual investment firms.
6. For the purposes of this document, Regulation (EU) 2019/2033 is referred to as 'IFR', Directive (EU) 2019/2034 is referred to as 'IFD', Directive 2014/65/EU is referred to as 'MiFID', Regulation (EU) No 575/2013 is referred to as 'CRR' and Directive (EU) No 2013/36 is referred to as 'CRD'.
7. The remainder of this document is organised as follows. Section 2 discusses general issues such as the scope, timeline and process of the data collection exercise, as well as the overall structure of the template. Section 3 provides template specific instructions for all worksheets.

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<sup>1</sup> [Regulation \(EU\) 2019/2033 of the European Parliament and of the Council of 27 November 2019 on the prudential requirements of investment firms](#)

<sup>2</sup> [Directive \(EU\) 2019/2034 of the European Parliament and of the Council of 27 November 2019 on the prudential supervision of investment firms](#)

<sup>3</sup> [Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments](#)

<sup>4</sup> [CP on draft RTS prudential requirements for investment firms](#)

<sup>5</sup> [CP on draft RTS on pay out in instruments for variable remuneration under IFD](#)

## 2. General instructions

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### 2.1 Scope of the exercise

8. The participation in this data collection exercise is voluntary.
9. The EBA expects **EEA investment firms** as defined in point (22) of Article 4(1) of IFR, authorised and supervised under MiFID, to participate in this exercise. Where applicable and unless noted otherwise, data for investment firms shall be reported on an **individual basis**.
10. The EBA further expects **EEA investment firm groups** that would be subject to prudential consolidation under Article 7 of the IFR to participate in this exercise. An investment firm group is a group which consists of **at least one investment firm** and which does **not include a credit institution** (point (25) of Article 4(1) IFR). Article 7 of the IFR prescribes that **Union parent investment firms, Union parent investment holding companies and Union parent mixed financial holding companies** shall comply with capital requirements on the basis of their consolidated situation. A consolidated situation is defined as the result of applying the requirements of IFR to an investment firm group as if the entities of the group formed together a single investment firm (point (11) of Article 4(1) of IFR). The scope of consolidation of an investment firm group is described in more detail in the *draft RTS on prudential consolidation under IFR*. Prudential consolidation shall be carried out at the **highest level of EU consolidation**, without sub-consolidation at lower levels of the group. Investment firms groups shall use this prudential scope to fulfil the reporting requirements in all templates, and not the scope of accounting consolidation that may be different. Where applicable and unless noted otherwise, data for investment firm groups shall be reported on a **consolidated basis**.
11. Please note that Union parent investment firms are expected to submit **two** separate templates, one on an individual basis and one on a consolidated basis, respectively. The reporting scope used in each template (i.e. individual or consolidated) should be indicated in the “Input” worksheet.

### 2.2 Timeline

12. Table 1 shows the timeline of the data collection. Investment firms are required to submit the completed templates to their national competent authority (NCA) by **19 August 2020**. Following the data quality assurance, the investment firms would be required to re-submit revised templates, addressing data quality issues, by **16 September 2020**.

Table 1 Timeline for the data collection exercise

04 June 2020		<b>Launch of the data collection exercise</b> Publication and distribution of the final templates and instructions to investment firms (in parallel with CPs)
19 August 2020		<b>Remittance date of the exercise and deadline for the first submission from investment firms to NCA</b>
24 August 2020 – 4 September 2020		Data quality assurance
16 September 2020		<b>Second submission and final deadline for investment firms to submit data revisions to the NCAs in case of data quality issues</b>

## 2.3 Filling in the data

13. The exercise targets all investment firms and investment firm groups that are subject to consolidated requirements under IFR/IFD. However, some parts of the exercise are only relevant to certain types of investment firms, depending on their classification under the revised regulatory framework and their scope of reporting. The classification, which primarily depends on the investment firm's total assets and carrying investment services and activities, would force certain investment firms to be subject to prudential requirements under the CRR/CRD instead of the IFR/IFD. As a result, the prudential requirements under IFR/IFD, and consequently the draft RTS, would not be applicable to those firms.

14. To facilitate reporting, the template is organised in five types of worksheets, marked with a different colour:

- **Content – grey colour:** Template which gives general information on how to populate the templates and also indicates the version number of the file;
- **Basic – blue colour:** Templates which request basic information necessary to process the data;
- **CRR thresholds – orange colour:** Template which collects information on the thresholds to subject an investment firm to the requirements of the CRR;
- **IFR/IFD (main) – green colour:** Templates which collect information on the overall prudential requirements under IFR/IFD;
- **IFR/IFD (extra) – red colour:** Templates which collect information on the K-factor capital requirements as well as identified staff whose professional activities have a material impact on an investment firm's risk profile under IFR/IFD.

15. Table 2 provides an overview of worksheets included in the template.

Table 2 Overview of the template

Colour	Type	Worksheet(s)	To be filled in	
			Individual basis	Consolidated basis
Grey	Content	TOC	N/A	N/A
Blue	Basic	Input	ALL	ALL
		General Info	ALL	ALL
Orange	CRR thresholds	CRR EUR 30bn	Relevant investment firms	NONE
Green	IFR/IFD (main)	Current req	a) Relevant investment firms which do <b>NOT</b> exceed any of the CRR thresholds (EUR 30bn, EUR 15bn)	ALL
		IF1		
		IF2	b) Investment firms other than relevant investment firms	
		IF3		
Red	IFR/IFD (extra)	IF4	a) Relevant investment firms which do <b>NOT</b> exceed any of the CRR threshold (EUR 30bn, EUR 15bn) <b>AND</b> which are <b>NOT</b> deemed as small and non-interconnected	Investment firm groups which are <b>NOT</b> deemed as small and non-interconnected
		Identified staff	b) Investment firms other than relevant investment firms which are <b>NOT</b> deemed as small and non-interconnected	

Notes: 1) “Relevant investment firms” are those that carry out any of the activities referred to in points (3) and (6) of Section A of Annex I to MiFID, but are not a commodity and emission allowance dealer, a collective investment undertaking or an insurance undertaking.

2) “CRR thresholds” refer to the conditions an investment firm needs to meet to be subject to the CRR as those are specified in Article 4(1)(1b) of the CRR<sup>6</sup>(EUR30bn) and point (a) or (b) of Article 1(2) of IFR (EUR15bn).

3) “Small and non-interconnected” investment firms or investment firm groups are those that meet all the conditions specified in Article 12 of the IFR or Article 8(2) of the [draft RTS on prudential consolidation under IFR], respectively.

16. All reporting entities should complete the “Basic” type worksheets (marked with blue colour).

The remaining worksheets should be completed according to an investment firm’s classification under the revised regulatory framework and its scope of reporting (individual, consolidated).

17. Investment firms shall report their classification under the revised regulatory framework in the ‘General Info’ worksheet, *Panel 5) Classification under the revised regulatory framework*. **It is very important that investment firms determine their classification correctly.** In particular, investment firm should indicate if:

- they are a relevant investment firm,

<sup>6</sup> As amended in Article 62 of the IFR.

- they exceed the CRR thresholds to be subject to the CRR/CRD, or
- they are a small and interconnected investment firm.

18. **Relevant investment firms** are those that carry out any of the activities referred to in points (3) and (6) of Section A of Annex I to MiFID, but are not a commodity and emission allowance dealer, a collective investment undertaking or an insurance undertaking. These investment firms would be subject to the CRR/CRD if they exceed any of the CRR thresholds.

19. The **CRR thresholds** refer to the thresholds an investment firm needs to exceed to be subject to the CRR/CRD as those are specified in Article 4(1)(1b) of the CRR<sup>7</sup> (**EUR 30bn**) and point (a) or (b) of Article 1(2) of IFR (**EUR 15bn**). These thresholds are only relevant for investment firms reporting on an **individual basis**.

20. **Small and non-interconnected investment firms or investment firm groups** are those that meet all the conditions specified in Article 12 of the IFR (at individual basis) or Article 8(2) of the *[draft RTS on prudential consolidation under IFR]* (at consolidated basis), respectively.

21. **When reporting on an individual basis,**

- **Relevant investment firms** should complete the “CRR thresholds” type of worksheet (marked with orange colour).
  - **Relevant investment firms which exceed any of the CRR thresholds (EUR 30bn, EUR 15bn)** are not required to fill in any additional worksheet.
  - **Relevant investment firms which do not exceed any of the CRR thresholds (EUR 30bn, EUR 15bn)** should fill in the “IFR/IFD” type of worksheets (marked with green and red colour). In particular, **all** these investment firms should fill in the “IFR/IFD (main)” type of worksheets (marked with green), while those investment firms which are **not deemed small and non-interconnected** should **also** fill in the “IFR/IFD (extra)” type of worksheet (marked with red colour).
- **Investment firms other than relevant investment firms**, should fill in **only** the “IFR/IFD” type of worksheets (marked with green and red colour). In particular, **all** these investment firms should fill in the “IFR/IFD (main)” type of worksheets (marked with green), while those investment firms which are **not deemed small and non-interconnected** should **also** fill in the “IFR/IFD (extra)” type of worksheets (marked with red colour). **None** of these investment firms should fill in the “CRR thresholds” type of worksheet (marked with orange).

22. **When reporting on a consolidated basis,**

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<sup>7</sup> As amended in Article 62(3) of the IFR.

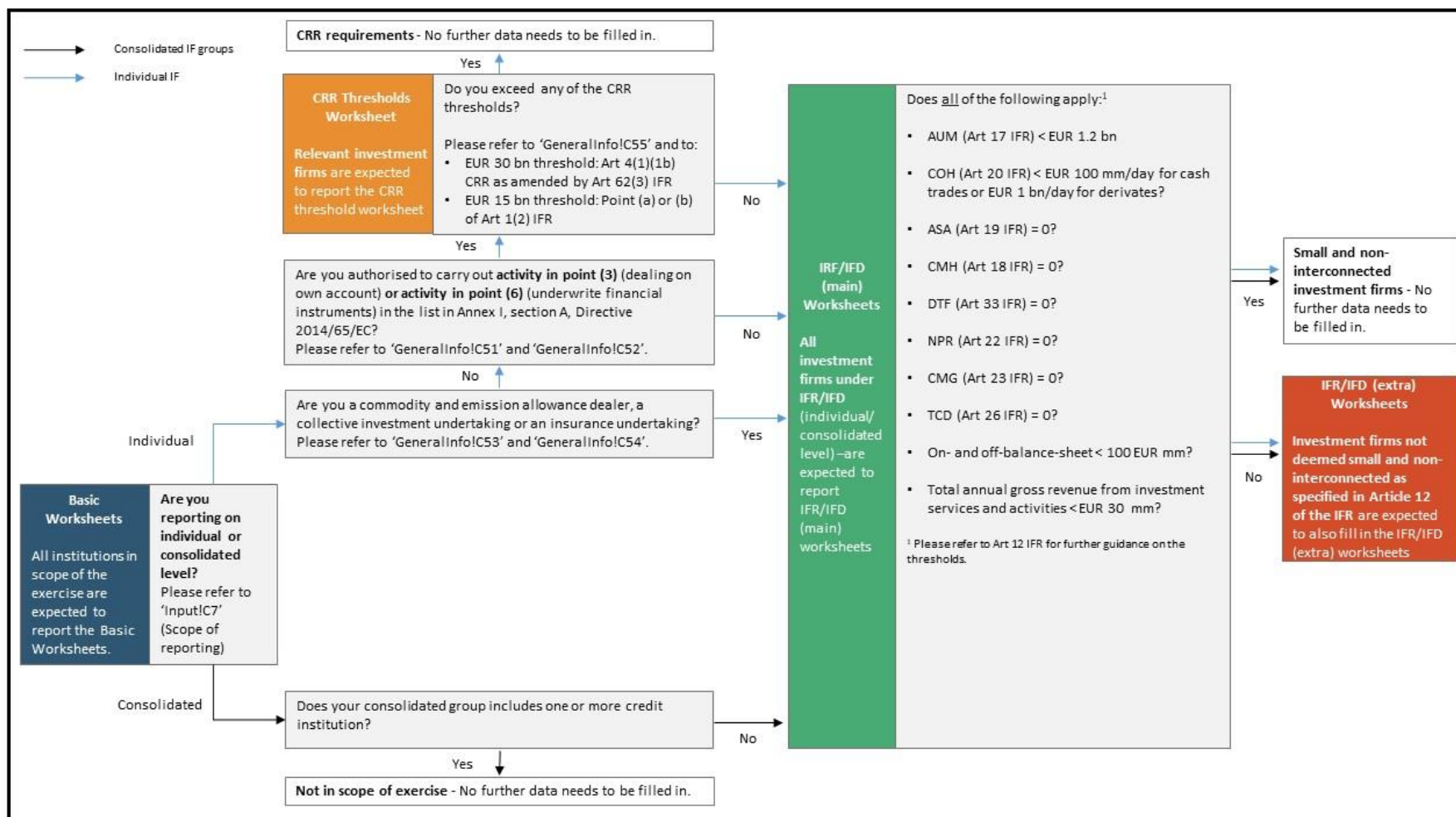
- **All investment firm groups** should fill in the “IFR/IFD (main)” type of worksheets (marked with green).
  - **Investment firm groups that are not deemed small and non-interconnected** should also fill in the “IFR/IFD (extra)” type of worksheets (marked with red colour).
  - **None** of the investment firm groups should fill in the “CRR thresholds” type of worksheet (marked with orange).
23. The information to determine if an investment firm is a **relevant investment firm** is collected in the worksheet “General info” Panel 5. Once the information is filled in, the memo box in column F would automatically show if an investment firm is considered as relevant or not (see cell ‘General info’!F52).
24. The information to determine if an investment firm exceeds the CRR thresholds (EUR 30bn, EUR 15b) is collected in the worksheet “General info” Panel 5 and “CRR EUR 30bn”. Investment firms should manually assess if they exceed any of thresholds to be subject to the CRR as those are specified in Article 4(1)(1b) of the CRR<sup>8</sup> (**EUR 30bn**) and point (a) or (b) of Article 1(2) of IFR (**EUR 15bn**) and select the corresponding requirement from the drop down list (see ‘General info’!C55).
25. The information to determine if an investment firm/investment firm group is deemed to be **small and non-interconnected** is collected in the worksheet “General info” Panel 5. Investment firms/investment firm groups should manually assess if they meet all the conditions specified in Article 12 of the IFR to determine if they are deemed to be small and non-interconnected and select the corresponding requirement from the drop down list (see cell ‘General info’!C55).
26. Figure 1 provides a flowchart showing how individual investment firms and investment firm groups should fill in the template.

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<sup>8</sup> As amended in Article 62 of the IFR.



Figure 1 Flow chart on how to fill in the template



27. Data should only be entered in the white cells. There are also some light orange cells which include formulas and must not be changed. It is important to note that any modification to the worksheets might render the workbook unusable both for the validation of the final results and the subsequent aggregation process.
28. **Where information is not available, the corresponding cell should be left empty. No text such as “na” should be entered in these cells. Also, investment firms must not fill in any arbitrary numbers to avoid error messages or warnings which may be provided by their NCA. However, leaving a cell empty could trigger exclusion from some or all of the analyses if the respective item is required.**
29. Data can be reported in the most convenient currency. The currency which has been used should be recorded in the “Input” worksheet (see Section 3.1). If 1,000 or 1,000,000 currency units are used for reporting, this should also be indicated in this worksheet. When choosing the reporting unit, it should be considered that the worksheet shows all amounts as integers. Unless noted otherwise, **the same currency and unit should be used for all amounts throughout the workbook**, irrespective of the currency of the underlying exposures.
30. Percentages should be reported as decimals and will be converted to percentages automatically. For example, 1% should be entered as 0.01.<sup>9</sup> Where investment firms are required to provide text, investment firms should use English language and avoid revealing their identity in their responses.
31. The EBA is aware that some investment firms might not yet have implemented some of the models and processes required for the calculations. In such cases, investment firms may provide quantitative data on a “best-efforts” basis. In case of doubt, they should discuss with the relevant national supervisor how to proceed.
32. **Unless noted otherwise**, investment firms should only report data for the approach they are currently using or are intending to use. Cells provided for various approaches are in general intended to facilitate partial use and do **not** require investment firms to conduct alternative calculations for the same set of exposures.

## 2.4 Process

33. **The EBA will not collect any data directly from investment firms.** Therefore, investment firms should contact their competent authority to discuss how the completed workbooks should be submitted. Competent authorities will forward the relevant data to the EBA, where individual investment firm data will be treated as strictly confidential.

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<sup>9</sup> Depending on the regional options of the operating system used, it might be necessary to use a different decimal symbol. It might also be necessary to switch off the option “Enable automatic percent entry” in the Tools/Options/Edit dialog of Excel if percentages cannot be entered correctly.

34. Similarly, investment firms should direct all questions related to this study, the related rules and consultation papers to their competent authority.

35. Investment firms should specify any instance where they had to deviate from the instructions provided in an additional document.

## 2.5 Reference date

36. All data should be reported as of **31/12/2019**. Where data at that date is not available, the most recent data should be submitted. In this case, the reference data used should be indicated in the worksheet “Input” (see Section 3.1).

## 2.6 Structure of the Excel template

37. The template consists of 10 worksheets. As explained in section 2.3 certain parts of the template are only relevant for some types of investment firms. The worksheets requiring data input are the following:

- The “**Input**” worksheet captures basic information on the investment firm’s identification, reporting data conventions and scope of reporting (individual or consolidated basis).
- The “**General Info**” worksheet captures general information on the investment firm’s group structure and business, current and revised prudential requirements, and balance sheet information. This worksheet shall be filled in as a first step (i.e. after filling in the “Input” worksheet and before filling in any other worksheet), as the information provided in Panel 5 gives guidance on which worksheet need to be reported.
- The “**CRR EUR 30bn**” worksheet collects information on the criteria to authorise an investment firm as credit institution according to Article 4(1)(1b) of the CRR<sup>10</sup> (EUR 30bn).
- The “**Current Req**” worksheet captures eligible capital and current capital requirements.
- The “**IF1**” worksheet captures eligible capital under IFR/IFD.
- The “**IF2**” worksheet captures overall capital requirements under IFR/IFD.
- The “**IF3**” worksheet captures the fixed overheads requirements under IFR/IFD.
- The “**IF4**” worksheet captures the K-factor requirements under IFR/IFD.
- The “**Identified staff**” worksheet collects information on the number of identified staff whose professional activities have a material impact on an investment firm's risk profile or assets it manages under IFD.

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<sup>10</sup> As amended in Article 62(3) of the IFR.

## 3. Template specific instructions

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### 3.1 Input

38.The “Input” worksheet contains information needed to process and interpret the data collection results.

Legal references and instructions
<p><b><u>LEI code</u></b> Legal Entity Identifier (LEI) code of the reporting entity.</p>
<p><b><u>Entity name</u></b> Name of the reporting entity.</p>
<p><b><u>Country</u></b> Country in which the investment firm is authorised under MiFID. In case of a Union parent investment holding companies or a Union parent mixed financial holding companies the country of incorporation.</p>
<p><b><u>Scope of reporting</u></b> Scope of consolidation (Individual, Consolidated) in which data are reported.</p>
<p><b><u>Reference date</u></b> Date as of which all data are reported in worksheets. Use the format dd/mm/yyyy. Data should be reported as of <b>31/12/2019</b>. Where data at that date is not available, please submit the most recent data and indicate the reference date.</p>
<p><b><u>Reporting currency</u></b> <b>Three-character</b> ISO code of the currency in which all data are reported (e.g. EUR).</p>
<p><b><u>Reporting unit</u></b> Units (single currency units, thousands, millions) in which data are reported.</p>

### 3.2 General information

39.The “General Info” worksheet contains general information on the investment firm participating in the data collection exercise.

#### 3.2.1 Group structure

40.This panel collects basic information to understand the investment firm’s group structure.

Row	Legal references and instructions
0010	<p><b><u>Investment firm is a single legal entity</u></b></p> <p>Please indicate (Yes/No) if the investment firm is a single legal entity, i.e. a stand-alone entity, which does not belong to an EU group. A group is defined in point (13) of Article 3(1) of the IFD.</p>
0020	<p><b><u>Investment firm is part of an EU banking group</u></b></p> <p>Please indicate (Yes/No) if the investment firm is part, as parent or subsidiary, of an EU group that includes at least one credit institution.</p>
0030	<p><b><u>Investment firm is part of an EU investment firm group</u></b></p> <p>Please indicate (Yes/No) if the investment firm is part, as parent or subsidiary, of an EU investment firm group. An investment firm group is defined in point (25) of Article 4(1) of the IFR.</p>
0040	<p><b><u>Investment firm will be subject to prudential consolidation under IFR/IFD</u></b></p> <p>Please indicate (Yes/No) if the investment firm will fall in the scope of prudential consolidation of an investment firm group in accordance with Article 7 of IFR.</p>
0050	<p><b><u>If yes, EU parent name</u></b></p> <p>If firm has selected ‘Yes’ in row 0040, please indicate the name of the EU consolidating parent (at highest level of EU consolidation) as per Article 7. If the investment firm in question is the Union parent investment firm/consolidating entity, row 0050 should be identical with the entity name in the worksheet ‘Input’.</p>
0060	<p><b><u>If yes, EU parent LEI code</u></b></p> <p>If firm has selected ‘Yes’ in row 0040, please indicate the LEI code of the EU consolidating parent (at highest level of EU consolidation) as per Article 7. If the investment firm in question is the Union parent investment firm/consolidating entity, row 0060 should be identical with the LEI code in the worksheet ‘Input’.</p>
0070	<p><b><u>Investment firm is part of a third country group</u></b></p> <p>Please indicate (Yes/No) if the investment firm is part of a third country group. A third country group is defined in point (6) of Article 2(1) of the <i>[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD]</i>.</p>

### 3.2.2 Investment services/activities and business model

41. This panel collects information on the business of the investment firm.

Row	Legal references and instructions
0080	<p><b><u>(1) Reception and transmission of orders in relation to one or more financial instruments</u></b></p> <p>Please indicate (Yes/No) if the investment firm is authorised to perform the investment service, which correspond to point (1) in the list in Annex I, section A, MiFID.</p>
0090	<p><b><u>(2) Execution of orders on behalf of clients</u></b></p> <p>Please indicate (Yes/No) if the investment firm is authorised to perform the investment service, which correspond to point (2) in the list in Annex I, section A, MiFID.</p>
0100	<p><b><u>(3) Dealing on own account</u></b></p> <p>Please indicate (Yes/No) if the investment firm is authorised to perform the investment activity, which correspond to point (3) in the list in Annex I, section A, MiFID.</p>
0110	<p><b><u>(4) Portfolio management</u></b></p> <p>Please indicate (Yes/No) if the investment firm is authorised to perform the investment service, which correspond to point (4) in the list in Annex I, section A, MiFID.</p>
0120	<p><b><u>(5) Investment advice</u></b></p> <p>Please indicate (Yes/No) if the investment firm is authorised to perform the investment service, which correspond to point (5) in the list in Annex I, section A, MiFID.</p>
0130	<p><b><u>(6) Underwriting of financial instruments and/or placing of financial instruments on a firm commitment basis</u></b></p> <p>Please indicate (Yes/No) if the investment firm is authorised to perform the investment service, which correspond to point (6) in the list in Annex I, section A, MiFID.</p>
0140	<p><b><u>(7) Placing of financial instruments without a firm commitment basis</u></b></p> <p>Please indicate (Yes/No) if the investment firm is authorised to perform the investment service, which correspond to point (7) in the list in Annex I, section A, MiFID.</p>
0150	<p><b><u>(8) Operation of an MTF</u></b></p> <p>Please indicate (Yes/No) if the investment firm is authorised to perform the investment activity, which correspond to point (8) in the list in Annex I, section A, MiFID.</p>
0160	<p><b><u>(9) Operation of an OTF</u></b></p> <p>Please indicate (Yes/No) if the investment firm is authorised to perform the investment activity, which correspond to point (9) in the list in Annex I, section A, MiFID.</p>

0170	<p><b><u>Is the investment firm permitted to hold client money or financial instruments belonging to clients?</u></b></p> <p>Please indicate (Yes/No) if the investment firm is permitted to hold client money or financial instruments belonging to clients to which the safeguarding arrangements under MiFID apply.</p>
0180	<p><b><u>If yes, does the investment firm comply with the requirements on safeguarding of client financial instruments and funds set out in paragraph 1 Article 2 of the Commission Delegated Directive (EU) 2017/593?</u></b></p> <p>If firm has selected ‘Yes’ in row 0170, please indicate (Yes/No) if the investment firm complies with the requirements on safeguarding of client financial instruments and funds set out in paragraph 1 of Article 2 of the Commission Delegated Directive (EU) 2017/593.<sup>11</sup></p>
0190	<p><b><u>If yes, does the investment firm comply with the requirements on safeguarding of client financial instruments and funds set out in paragraph 2 Article 2 of the Commission Delegated Directive (EU) 2017/593?</u></b></p> <p>If firm has selected ‘Yes’ in row 0170, please indicate (Yes/No) if the investment firm complies with the requirements on safeguarding of client financial instruments and funds set out in paragraph 2 of Article 2 of the Commission Delegated Directive (EU) 2017/593.</p>
0200	<p><b><u>If yes, does the investment firm comply with the requirements on safeguarding of client financial instruments and funds set out in paragraph 3 Article 2 of the Commission Delegated Directive (EU) 2017/593?</u></b></p> <p>If firm has selected ‘Yes’ in row 0170, please indicate (Yes/No) if the investment firm complies with the requirements on safeguarding of client financial instruments and funds set out in paragraph 3 of Article 2 of the Commission Delegated Directive (EU) 2017/593.</p>
0210	<p><b><u>Business model</u></b></p> <p>Please indicate the business model of the investment firm by selecting from the drop-down list:</p> <ul style="list-style-type: none"> <li>- Wholesale market brokers</li> <li>- Multi-service investment firms</li> <li>- Portfolio managers</li> <li>- Investment advisors</li> <li>- Trading firms</li> <li>- Firms placing financial instruments on a firm commitment basis</li> <li>- Execution brokers (including reception and transmission)</li> <li>- MTF or OTF</li> <li>- Custodians</li> <li>- Commodity and emission allowance dealers</li> </ul>

<sup>11</sup> [Commission Delegated Directive \(EU\) 2017/593 of 7 April 2016 supplementing Directive 2014/65/EU of the European Parliament and of the Council with regard to safeguarding of financial instruments and funds belonging to clients, product governance obligations and the rules applicable to the provision or reception of fees, commissions or any monetary or non-monetary benefits](#)

### 3.2.3 Current regulatory framework

42. This panel deals with the current regulatory framework of the investment firm.

Row	Legal references and instructions
0220	<p><b><u>Is the investment firm subject to any EU regulatory requirements derived from the CRD and/or CRR?</u></b></p> <p>Please indicate (Yes/No) if the investment firm is subject to requirements derived from CRR or CRD. For reference, please refer to tables 2 and 3 of the December 2015 report on investment firms.<sup>12</sup> Please note that this question is different from “are you a CRR investment firm?” which covers only categories 5 to 9 &amp; 11 in the 2015 Investment Firms Report (tables 2 and 3).</p>
0230	<p><b><u>If yes, please indicate to which CRR/CRD requirements the investment firm is subject to</u></b></p> <p>If the firm has selected ‘Yes’ in row 0220, please indicate to which CRD and/or CRR requirements the firm is subject to by selecting from the drop-down list:</p> <ul style="list-style-type: none"> <li>- CRD 30 &amp; CRR 4(1)(4)</li> <li>- CRD 31(1) &amp; CRR 4(1)(2)(c)</li> <li>- CRD 31(2) &amp; CRR 4(1)(2)(c)</li> <li>- CRD 31(1) &amp; CRR 95(2)</li> <li>- CRD 29(1) &amp; CRR 95(1)</li> <li>- CRD 29(3) &amp; CRR 95(1)</li> <li>- CRD 28(2) &amp; CRR 95(1)</li> <li>- CRD 28(2) &amp; CRR 96(1)(a)</li> <li>- CRD 28(2) &amp; CRR 96(1)(b)</li> <li>- CRD 28 or CRD 29 &amp; CRR 493 &amp; 498</li> <li>- CRD 28(2) &amp; CRR 92</li> </ul> <p>For further guidance, please refer to tables 2 and 3 of the December 2015 report on investment firms.<sup>13</sup></p>
0240	<p><b><u>If no, is the investment firm subject to any other national provisions of prudential nature?</u></b></p> <p>If the firm has selected ‘No’ in row 0220, please indicate (Yes/No) if the firm is subject to any other national prudential requirements.</p>

<sup>12</sup> [EBA/Op/2015/20 Report on investment firms responding to the Commission's Call for Advice of December 2014](#)

<sup>13</sup> [EBA/Op/2015/20 Report on investment firms responding to the Commission's Call for Advice of December 2014](#)



### 3.2.1 Balance sheet information

43. This panel collects balance sheet information.

Row	Legal references and instructions
0250	<b><u>Accounting standard</u></b> Please indicate the accounting standard (IFRS, National GAAP) used.
0260	<b><u>Total assets</u></b> Total assets. This should exclude assets under management but include client money and financial instruments belonging to clients, if on-balance sheet. When reporting data on a consolidated basis, total assets should be reported considering the prudential scope of consolidation.

### 3.2.2 Classification under the revised regulatory framework

44. This panel collects information on investment firm's requirements and classification under the revised regulatory framework. Once an investment firm fills in this information, the **memo box** in cell F52 would determine **automatically** if an investment firm is relevant or not.

45. It is very important that investment firms determine correctly to which own funds requirements they would be subject to under the revised regulatory framework.

Row	Legal references and instructions
0270	<b><u>Is the investment firm carrying out the MiFID activity (3) Dealing on own account?</u></b> Please indicate (Yes/No) if the investment firm is <b>carrying out</b> the investment activity, which correspond to point (3) in the list in Annex I, section A, MiFID.
0280	<b><u>Is the investment firm carrying out the MiFID activity (6) Underwriting of financial instruments and/or placing of financial instruments on a firm commitment basis?</u></b> Please indicate (Yes/No) if the investment firm is <b>carrying out</b> the investment activity, which corresponds to point (6) in the list in Annex I, section A, MiFID.
0290	<b><u>Is the undertaking a commodity and emission allowance dealer?</u></b> Please indicate (Yes/No) if the investment firm is a commodity and emission allowance dealer as defined in point (5) of Article 4(1) of the IFR.
0300	<b><u>Is the undertaking a collective investment undertaking or an insurance undertaking?</u></b> Please indicate (Yes/No) if the investment firm is a collective investment undertaking or an insurance undertaking defined in point (7) and point (5) of Article 4(1) of the CRR, respectively.
0310	<b><u>Please indicate to which own funds requirements would the investment firm be subject to under the revised regulatory framework?</u></b> Please indicate to which prudential requirements the investment firm will be subject to under the revised regulatory framework:

	<ul style="list-style-type: none"> <li>- CRR/CRD according to Art 4(1)(1b) CRR as amended by Art 62(3) IFR (CRR threshold EUR 30bn)</li> <li>- CRR/CRD according to point (a) or (b) of Art 1(2) IFR (CRR threshold EUR 15bn)</li> <li>- IFR/IFD according to Art 11(2) &amp; 12 IFR (Small and non-interconnected)</li> <li>- IFR/IFD according to Art 11(1) IFR (K-factors)</li> </ul>
0320	<p><b><u>Will the investment firm meet the criteria under point (a) and (b) of Art 5(1) IFD as further specified in [Draft RTS to further specify criteria for the discretion of competent authorities to subject certain investment firms to the CRR]?</u></b></p> <p>Please indicate “Yes” if the investment firm meets both the following criteria:</p> <ul style="list-style-type: none"> <li>- carries out any of the activities listed in points (3) and (6) of Section A of Annex I to MiFID and the total value of its consolidated assets equal to or exceed EUR 5bn (see Art 5(1) IFD first paragraph); and</li> <li>- the criteria in point (a) or (b) of the Art 5(1) IFD apply, as those are further specified in Article 1 and 2 of the [Draft RTS to further specify criteria for the discretion of competent authorities to subject certain investment firms to the CRR], respectively.</li> </ul>

### 3.3 CRR threshold EUR 30bn (CRR Article 4(1)(1b))

46. The “CRR EUR 30bn” worksheet collects information to assess if an investment firm exceeds the EUR 30bn thresholds as prescribed in Article 4(1)(1b) of the CRR<sup>14</sup> and would be subject to the CRR/CRD.

47. Investment firms are asked to calculate consolidated assets using two alternative methodologies:

- **Baseline scenario:** Investment firms should rely on **all** the provisions prescribed in the *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD]*.
- **Alternative scenario:** Investment firms should rely on all the provisions prescribed in the *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD]*, **except for the definition of “intragroup exposures”** defined in point (8) of Article 2(1) of that RTS, **where an alternative definition should be used** (see below for details).

Rows	Legal references and instructions
<b>Information about the reporting entity</b>	
0010	<p><b><u>Total assets</u></b></p> <p>Total assets of the undertaking as determined on the basis of the prudential individual reporting of financial information to the competent authority in accordance with applicable law or requirements.</p>
0020	<p><b><u>Total consolidated assets</u></b></p> <p>Consolidated assets of the undertaking as determined in accordance with Chapter 4 of <i>[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD]</i>.</p> <p>This data item should be calculated under two scenarios: the baseline and the alternative scenario (see below for details).</p>
<b>Information about the group the entity belongs to</b>	
0030	<p><b><u>Total value of consolidated assets of relevant undertakings in the group</u></b></p> <p>CTA<sub>u</sub> as calculated in accordance with Article 10 of <i>[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD]</i>.</p> <p>This data item should be calculated under two scenarios: the baseline and the alternative scenario (see below for details).</p>
0040	<p><b><u>Total value of individual assets of subsidiaries outside the EU</u></b></p> <p>The sum of the individual assets ('IA' as referred to in the formula of Article 9 of <i>[Draft RTS on the methodology for calculating the EUR 30bn threshold required to</i></p>

<sup>14</sup> As amended by Art 62(3) IFR.

	<i>be authorised as a credit institution (Article 8a(6) point b) of the CRD)) of the entities defined in point (c) of Article 8(1) of that [Draft RTS].</i>
0050	<p><b><u>Total value of individual assets of relevant EU branches of the third-country parent</u></b></p> <p><math>\sum_{j=1}^N TA_{TCBj}</math> as referred to in the formula of Article 10 of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)].</p>

Columns	Legal references and instructions
0010	<p><b><u>Baseline scenario: Average over past 12 months</u></b></p> <p>Article 11(1) of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)].</p> <p>When calculating consolidated assets (rows 0020, 0030), investment firms should rely on <b>all</b> the provisions prescribed in the [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)], <b>including the definition of “intragroup exposures”</b> defined in point (8) of Article 2(1) of that [draft RTS].</p>
0050	<p><b><u>Alternative scenario for intragroup exposures definition: Average over past 12 months</u></b></p> <p>Article 11(1) of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)].</p> <p>When calculating consolidated assets (rows 0020, 0030), investment firms should rely on all the provisions prescribed in the [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)], <b>except for the definition of “intragroup exposures”</b> defined in point (8) of Article 2(1) of that [draft RTS], where the below <b>alternative definition should be used:</b></p> <p>‘intragroup exposure’ means any exposure that occur between a relevant institution and its parent undertaking, other subsidiaries of that parent undertaking, or its own subsidiaries, including adjustments made according to ultimate parent’s accounting policies in order to calculate assets to be included in the consolidated balance sheet.</p>

## 3.4 Current requirements

48. The “Current Req” worksheet collects information on the **current** Pillar 1 numerators (own funds, Tier 1, Common Equity Tier 1) and denominator (own funds requirements) under the applicable regulatory framework.

### 3.4.1 Own funds

49. This panel contains the amount of own funds of the investment firms, disaggregated in the items needed to get to that amount. The amount of own funds obtained includes the aggregate effect of transitional provisions per type of capital.

50. The total own funds consist of different types of capital: Tier 1 capital (T1), which is the sum of Common Equity Tier 1 capital (CET1) and Additional Tier 1 capital (AT1), as well as Tier 2 capital (T2).

51. Transitional provisions are treated as follows. The items in this panel are gross of transitional adjustments. This means that figures in the items in this panel are calculated according to the final provisions (i.e. as if there were no transitional provisions). Transitional provisions may also affect the AT1 and the T2 shortfall (i.e. AT1 or T2 excess of deduction, regulated in articles 36(1) point (j) and 56 point (e) of CRR respectively).

52. If an investment firm is not subject to any requirements derived from CRR and/or CRD, but is subject to any other national provisions of prudential nature, then it should report the equivalent own funds using the most appropriate breakdown method between the below types of capital.

53. **Please note that the amounts reported in this worksheet may differ from the own funds amounts calculated under the IFR/IFD as those are requested in worksheet “IF1”.**

Row	Legal references and instructions
0010	<p><b><u>Own funds</u></b></p> <p>Articles 4(1)(118) and 72 of CRR.</p> <p>The own funds of an institution shall consist of the sum of its Tier 1 capital and Tier 2 capital.</p> <p>COREP → C 01.00, row 010, column 010.</p>
0020	<p><b><u>Tier 1 capital</u></b></p> <p>Article 25 of CRR.</p> <p>The Tier 1 capital is the sum of Common Equity Tier 1 Capital and Additional Tier 1 capital.</p> <p>COREP → C 01.00, row 015, column 010.</p>
0030	<p><b><u>Common Equity Tier 1 capital</u></b></p> <p>Article 50 of CRR.</p>

	COREP → C 01.00, row 020, column 010.
0040	<b><u>ADDITIONAL TIER 1 CAPITAL</u></b> Article 61 of CRR. COREP → C 01.00, row 530, column 010.
0050	<b><u>TIER 2 CAPITAL</u></b> Article 71 of CRR. COREP → C 01.00, row 750, column 010.

### 3.4.2 Own funds requirement

54. This panel summarizes the total risk exposures amounts as defined in Article 92(3) of the CRR. Investment firms that are only subject to initial capital requirements under the CRD should not fill this panel. If an investment firm is not subject to any EU requirements derived from CRR and/or CRD, but is subject to any other national provisions of prudential nature, then it should report the equivalent Pillar 1 own funds requirements. Please note that Pillar 1 own funds requirements should be reported in the form of total risk exposure amount (i.e. by multiply the Pillar 1 own funds requirements by 12.5).

Row	Legal references and instructions
0060	<b><u>TOTAL RISK EXPOSURE AMOUNT</u></b> Articles 92(3), 95, 96 and 98 of CRR. COREP → C 02.00, row 010, column 010.

### 3.4.3 Initial capital

55. This panel collects data on initial capital.

Row	Legal references and instructions
0070	<b><u>Initial capital</u></b> Article 28 to 32 of the CRD Please select the minimum capital requested for authorisation from the drop-down list: <ul style="list-style-type: none"> <li>- EUR 25 000</li> <li>- EUR 50 000</li> <li>- EUR 125 000</li> <li>- EUR 730 000</li> <li>- Other, if national legislation sets different amounts (please use row 0080 to specify the amount)</li> </ul>
0080	<b><u>If other, please specify amount (in the same reporting unit and currency as specified in ‘Input’ worksheet)</u></b> If the firm selected “Other” in row 0070, please specify the amount in the same reporting unit and currency as selected in the “Input” worksheet.

### 3.5 IF 01.00 – Own funds composition (IF 1)

56.The “IF1” worksheet contains the compositions of the own funds that an investment firm holds under IFR/IFD: Common Equity Tier 1 capital (CET1), Additional Tier 1 capital (AT1) and Tier 2 capital (T2).

57.The items in this worksheet should be reported gross of transitional adjustments. This means that the figures should be calculated in accordance with the final provisions (i.e. as if there were no transitional provisions).

Row	Legal references and instructions
0010	<p><b><u>OWN FUNDS</u></b></p> <p>Article 9 IFR.</p> <p>The own funds of an investment firm shall consist of the sum of its Tier 1 capital and Tier 2 capital.</p> <p>The total sum of rows (0020, 0380) shall be reported.</p>
0020	<p><b><u>TIER 1 CAPITAL</u></b></p> <p>The Tier 1 capital is the sum of Common Equity Tier 1 Capital and Additional Tier 1 capital.</p>
0030	<p><b><u>COMMON EQUITY TIER 1 CAPITAL</u></b></p> <p>Article 9 IFR.</p> <p>Article 50 of CRR.</p>
0280	<p><b><u>ADDITIONAL TIER 1 CAPITAL</u></b></p> <p>Article 9 IFR.</p> <p>Article 61 CRR.</p>
0380	<p><b><u>TIER 2 CAPITAL</u></b></p> <p>Article 9 IFR.</p> <p>Article 71 CRR.</p>

### 3.6 IF 02.00 – Own funds requirements (IF 2)

58.The “IF2” worksheet collects data on the own funds requirements under IFR/IFD.

59.The items in this template should be reported gross of transitional adjustments. This means that the figures should be calculated in accordance with the final provisions (i.e. as if there were no transitional provisions).

Row	Legal references and instructions
0010	<p><b><u>Own fund requirement</u></b></p> <p>Article 11(1) and (2) IFR.</p> <p>Article 8 of the <i>[Draft RTS on prudential consolidation under IFR]</i></p>

	<p>For investment firms other than small and non-interconnected, the amount to be reported in this row shall be the maximum amount reported in rows 0020, 0030 and 0040.</p> <p>For small and non-interconnected investment firms this item shall be maximum of rows 0020, 0030.</p>
0020	<p><b><u>Permanent minimum capital requirement</u></b></p> <p>Article 14 IFR.</p> <p>Article 10 of the <i>[Draft RTS on prudential consolidation under IFR]</i></p>
0030	<p><b><u>Fixed overhead requirement</u></b></p> <p>Article 13 IFR.</p> <p>Article 9 of the <i>[Draft RTS on prudential consolidation under IFR]</i></p>
0040	<p><b><u>Total K-Factor Requirement</u></b></p> <p>Article 15 IFR.</p> <p>Article 11 <i>[Draft RTS on prudential consolidation under IFR]</i>.</p> <p>For small and non-interconnected investment firms, this data item is not relevant and should equal to zero or left blank.</p>

### 3.7 IF 03.00 – Fixed overheads requirement calculation (IF 3)

60. The “IF3” worksheet collects information with regard to the calculation of the fixed overheads requirements under IFR/IFD. Investment firms should use the provisions prescribed in the IFR/IFD and the *[Draft RTS on mandate of Article 13(4)]* for calculating the fixed overheads requirements.

61. The items in this template should be reported gross of transitional adjustments. This means that the figures should be calculated in accordance with the final provisions (i.e. as if there were no transitional provisions).

#### 3.7.1 Fixed Overheads Requirement calculation

Row	<b><u>Legal references and instructions</u></b>
0010	<p><b><u>Fixed Overhead Requirement</u></b></p> <p>Article 13(1) IFR.</p> <p>Article 9 of the <i>[Draft RTS on prudential consolidation under IFR]</i></p> <p>The amount reported shall be at least 25% of the annual fixed overheads of the previous year (row 0020).</p> <p>In the cases where there is a material change as mentioned in Article 3 of the <i>[Draft RTS on own funds requirements for investment firms based on fixed overheads under Article 13(4) of IFR]</i>, the amount reported shall be the fixed overheads requirement imposed by the competent authority in accordance with Article 13(2) IFR.</p>



	In the cases specified in Article 13(3) IFR, the amount to be reported shall be the projected fixed overheads of the current year (row 0200).
0020	<p><b><u>Annual fixed overheads of the previous year after distribution of profits</u></b></p> <p>Article 1(1) and (2) of <i>[Draft RTS on mandate of Article 13(4)]</i>.</p> <p>Investment firms shall report the fixed overheads of the previous year after the distribution of profits.</p> <p>Row 0020 is the difference between rows 0030 and 0070.</p>
0030	<p><b><u>Total expenses of the previous year after the distribution of profits</u></b></p> <p>Article 1(1) of <i>[Draft RTS on mandate of Article 13(4)]</i>.</p> <p>The amount to be reported shall be after the distribution of profits.</p> <p>Row 0030 is the difference of rows 0050 and 0060. The amount reported shall be a positive amount.</p>
0040	<p><b><u>Of which: Fixed expenses incurred on behalf of the investment firms by third parties</u></b></p> <p>Article 1(5) of <i>[Draft RTS on mandate of Article 13(4)]</i>.</p>
0050	<p><b><u>Total expenses before distribution of profits</u></b></p> <p>The amount to be reported shall be before the distribution of profits.</p>
0060	<p><b><u>Distribution of profits</u></b></p> <p>Value of the profits distributed in the previous year.</p> <p>Row 0060 shall be lower than row 0050.</p>
0070	<p><b><u>Total deductions</u></b></p> <p>Article 13(4) IFR.</p> <p>Article 1(6) of <i>[Draft RTS on mandate of Article 13(4)]</i>.</p> <p>Sum of all amounts reported in rows (0080-0190).</p>
0080	<p><b><u>Staff bonuses and other remuneration</u></b></p> <p>Point (a) of Article 13(4) IFR.</p> <p>Article 1(4) of <i>[Draft RTS on mandate of Article 13(4)]</i>.</p>
0090	<p><b><u>Employees', directors' and partners' shares in net profits</u></b></p> <p>Point (b) of Article 13(4) IFR.</p> <p>Article 1(3) of <i>[Draft RTS on mandate of Article 13(4)]</i>.</p>
0100	<p><b><u>Other discretionary payments of profits and variable remuneration</u></b></p> <p>Point (c) of Article 13(4) IFR.</p>
0110	<p><b><u>Shared commission and fees payable</u></b></p> <p>Point (d) of Article 13(4) IFR.</p>
0120	<p><b><u>Fees, brokerage and other charges paid to CCPs that are charged to customers</u></b></p> <p>Point (a) of Article 1(6) of <i>[Draft RTS on mandate of Article 13(4)]</i>.</p>
0130	<p><b><u>Fees to tied agents</u></b></p>

	Point (e) of Article 13(4) IFR.
0140	<b><u>Interest paid to customers on client money where this is at the firm's discretion</u></b> Point (b) of Article 1(6) of <i>[Draft RTS on mandate of Article 13(4)]</i> . This data item is not relevant for small and non-interconnected investment firms and should be equal to zero.
0150	<b><u>Non-recurring expenses from non-ordinary activities</u></b> Point (f) of Article 13(4) IFR.
0160	<b><u>Expenditures from taxes</u></b> Point (c) of Article 1(6) of <i>[Draft RTS on mandate of Article 13(4)]</i> .
0170	<b><u>Losses from trading on own account in financial instruments</u></b> Point (d) of Article 1(6) of <i>[Draft RTS on mandate of Article 13(4)]</i> .
0180	<b><u>Contract based profit and loss transfer agreements</u></b> Point (e) of Article 1(6) of <i>[Draft RTS on mandate of Article 13(4)]</i> .
0190	<b><u>Expenditure on raw materials</u></b> For commodity and emission allowance dealers: Article 2 of <i>[Draft RTS on mandate of Article 13(4)]</i> .
0200	<b><u>Projected fixed overheads of the current year</u></b> Article 3 of <i>[Draft RTS on mandate of Article 13(4)]</i> The projection of the fixed overheads for the current year after the distribution of profits.
0210	<b><u>Variation of fixed overheads (%)</u></b> The amount shall be reported as the absolute value of: $\frac{[(\text{Annual fixed overheads of the previous year: row 0020}) - (\text{Projected fixed overheads of the current year: row 0200})]}{(\text{Annual fixed overheads of the previous year: row 0020})}$

### 3.8 IF 04.00 – Total K-factor requirement calculations (IF 4)

62.The “IF4” worksheet collects data on the K-factor requirements and the factor amount under IFR/IFD. When filling in this worksheet, investment firms should also refer to the *[draft RTS S to specify the methods for measuring the K-factors (Article 15(5), point a) of the IFR]*, *[Draft RTS on the definition of segregated account (Article 15 (5) point b) of the IFR]*, *[Draft RTS to specify the calculation of the amount of the total margin for the calculation of K-CMG (Article 23(3) of the IFR)]* and *[Draft RTS to specify adjustments to the K-DTF coefficients]*.

63.For the purposes of this data collection only, investment firms that have been granted the permission to calculate net positions and own funds requirements on a consolidated basis in accordance with Article 325 of the CRR, shall assume that they will maintain this permission under the IFR when calculating K-NPR, K-TCD, and K-CON. The remaining investment firms shall assume that this permission will not be granted.

64. The items in this template should be reported gross of transitional adjustments. This means that the figures should be calculated in accordance with the final provisions (i.e. as if there were no transitional provisions).

65. Please note that the worksheet shows all amounts as integers. In cells with a formula, this might cause some decimal numbers to appear as zero. The exact number will be taken into account when processing the data.

### 3.8.1 Total K-factor requirement calculations

Row	Legal references and instructions
0010	<b><u>TOTAL K-FACTOR REQUIREMENT</u></b> Article 15(1) IFR.
0020	<b><u>Risk to client</u></b> Article 16 IFR. The amount reported shall be the sum of rows (0030-0080).
0030	<b><u>Assets under management</u></b> Article 15(2) and Article 17 IFR. Point (c) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i> . Assets under management shall contain the discretionary portfolio management and non-discretionary advisory arrangements.
0040	<b><u>Client money held - Segregated</u></b> Article 15(2) and Article 18 IFR. Point (a) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0050	<b><u>Client money held - Non - segregated</u></b> Article 15(2) and Article 18 IFR. Point (a) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0060	<b><u>Assets safeguarded and administered</u></b> Article 15(2) and Article 19 IFR. Point (a) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0070	<b><u>Client orders handled - Cash trades</u></b> Article 15(2) and Article 20(1) and point (a) of Article 20(2) IFR. Point (a) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0080	<b><u>Client orders handled - Derivatives Trades</u></b> Article 15(2) and Article 20(1) and point (b) of Article 20(2) IFR. Point (a) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0090	<b><u>Risk to market</u></b> Article 21(1) IFR.

	The amount reported shall be the sum of rows (0100-0110).
0100	<p><b><u>K-Net positions risk requirement</u></b></p> <p>Article 22 IFR.</p> <p>Point (d) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i>.</p>
0110	<p><b><u>Clearing margin given</u></b></p> <p>Article 23(2) IFR.</p> <p>Point (e) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i>.</p>
0120	<p><b><u>Risk to firm</u></b></p> <p>Article 24 IFR.</p> <p>The amount reported shall be the sum of rows (0130-0160).</p>
0130	<p><b><u>Trading counterparty default</u></b></p> <p>Article 26 and Article 24 IFR.</p> <p>Point (d) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i>.</p>
0140	<p><b><u>Daily trading flow - Cash trades</u></b></p> <p>For the purposes of K-factor requirement calculation, investment firms shall report by applying the coefficient of Article 15(2) IFR.</p> <p>In the event of stressed market conditions, in accordance with point (c) of Article 15(5) IFR, investment firms shall apply an adjusted coefficient as specified in point (a) of Article 1(1) of <i>[Draft RTS to specify adjustments to the K-DTF coefficients]</i>.</p> <p>Daily trading flow factor shall be calculated in accordance with point (a) of Article 33(2) IFR.</p> <p>Point (b) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i></p>
0150	<p><b><u>Daily trading flow - Derivative trades</u></b></p> <p>For the purposes of K-factor requirement calculation, investment firms shall report by applying the coefficient of Article 15(2) IFR.</p> <p>In the event of stressed market conditions, in accordance with point (c) of Article 15(5) IFR, investment firms shall apply an adjusted coefficient as specified in point (b) of Article 1(1) of <i>[Draft RTS to specify adjustments to the K-DTF coefficients]</i>.</p> <p>Daily trading flow factor shall be calculated in accordance with point (b) of Article 33(2) IFR.</p> <p>Point (b) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i></p>
0160	<p><b><u>K-Concentration risk requirement</u></b></p> <p>Article 37(2), 39 and Article 24 IFR.</p> <p>Point (f) of Article 11(3) of the <i>[Draft RTS on prudential consolidation under IFR]</i>.</p>
Columns	Legal references and instructions
0010	<b><u>Factor amount</u></b>

	Investment firms shall report the amount, which corresponds to each of the factors, before multiplying each factor by the corresponding coefficient.
0020	<b><u>K-Factor requirement</u></b> Shall be calculated in accordance with Article 16, 21 and 24 IFR.

### 3.9 Identified staff

66.The “Identified staff” worksheet collects information on the number of identified staff whose professional activities have a material impact on an investment firm's risk profile or assets it manages under the IFD.

67.Under Article 30(4) of the IFD, the EBA, in cooperation with ESMA, is mandated to “develop draft regulatory technical standards to specify appropriate criteria to identify the categories of individuals whose professional activities have a material impact on the investment firm's risk profile as referred to in Article 30(1)”. The aim of this worksheet is to assess the impact of the application of this Draft RTS compared to the status quo.

68.In this worksheet the investment firms should report the total number of staff, as well as the number of staff identified under different scenarios. The reporting unit in this worksheet should be units.

Column	Legal references and instructions
0010	<b><u>Number of staff</u></b> All employees and all members of their respective management bodies, or employees and members of their respective management bodies identified under each scenario.

Row	Legal references and instructions
0010	<b><u>Total number of staff</u></b> All employees and all members of their respective management bodies. The total number of staff should be indicated as headcount (the number of natural persons).
0020	<b><u>Total number of identified staff under baseline scenario</u></b> Total number of staff identified under criteria in paragraphs (1) to (15) of Article 3, and points (a) to (c) of Article 4 (1) of the RTS on identified staff under CRD. The baseline scenario is the current situation, i.e. the RTS on identified staff under CRD. <sup>15</sup>
0030	<b><u>Total number of identified staff under scenario A</u></b>

<sup>15</sup> [Commission Delegated Regulation \(EU\) No 604/2014 of 4 March 2014 supplementing Directive 2013/36/EU of the European Parliament and of the Council with regard to regulatory technical standards with respect to qualitative and appropriate quantitative criteria to identify categories of staff whose professional activities have a material impact on an institution's risk profile.](#)

	<p>Total number of staff identified under criteria in paragraphs (1) to (9) of Article 5, and points (a) to (d) of Article 6 (1) of the RTS on identified staff (Article 30 (4) of the IFD).</p> <p>Scenario A is the scenario where the threshold for material business unit in Article 5 (4) of the Draft RTS on identified staff (Article 30 (4) of the IFD) is set equal or more than <b>10%</b> of own funds requirements.</p>
0040	<p><b><u>Total number of identified staff under scenario B</u></b></p> <p>Total number of staff identified under criteria in paragraphs (1) to (9) of Article 5, and points (a) to (d) of Article 6 (1) of the RTS on identified staff (Article 30 (4) of the IFD).</p> <p>Scenario B is the scenario where the threshold for material business unit in Article 5 (4) of the Draft RTS on identified staff (Article 30 (4) of the IFD) is set equal or more than <b>20%</b> of own funds requirements.</p>