

# 2024 EBA DATA COLLECTION FOR CFA ON IFR/IFD

INSTRUCTIONS FOR  
NATIONAL COMPETENT AUTHORITIES (VERSION 1.0)

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# Abbreviations

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<b>IFR</b>	Investment firm regulation
<b>IFD</b>	Investment firm directive
<b>Class 1 minus</b>	Class 1 minus investment firms refer to investment firms subject to CRR according to point of Article 1(2) and (5) of IFR
<b>Class 2</b>	Class 2 investment firms refer to investment firms not deemed to be small and non-interconnected Article 12 IFR and are subject to IFR according to Article 11(1) IFR (K-factors)
<b>Class 3</b>	Class 3 investment firms refer to investment firms deemed to be small and non-interconnected under Article 12 IFR and are subject to IFR according to Article 11(2) IFR

# 1. Introduction

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1. The Investment Firm Regulation (IFR)<sup>1</sup> and the Investment Firm Directive (IFD) set a new prudential framework for investment firms in the EU. This framework, entered into force on 25 December 2019, is fully applicable since 26 June 2021.
2. In accordance with Article 60 of IFR and with Article 66 of IFD, the Commission is required to submit, by 26 June 2024, two reports to the European Parliament and the Council on the need for a revision of the prudential framework for investment firms.
3. On 1 February 2023, the European Commission sent a Call for Advice (CfA) to provide an evaluation of the new prudential framework for investment firms. In this context, the EBA has launched a data collection exercise to collect all the necessary information to reply to the CfA.
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 and associated Regulatory Technical Standards (RTS) or Guidelines (GL). **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 RTS/GL, 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. 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](#)

## 2. General instructions

### 2.1 Scope of the exercise

7. The participation in this data collection exercise is compulsory.
8. National competent authorities (NCAs) should report data for the investment firms and investment firm groups in their jurisdiction only, i.e. excluding firms operating in their jurisdictions through outward MiFID passport.
9. The EBA expects to receive data on **EEA investment firms** as defined in point (22) of Article 4(1) of IFR, authorised and supervised under MiFID. Where applicable and unless noted otherwise, data for investment firms shall be reported on an **individual basis**.

### 2.2 Timeline

10. Table 1 shows the timeline of the data collection. NCAs are required to submit the completed templates to EBA by **26 July 2024**. Following the data quality assurance, the NCAs would be required to re-submit revised templates to EBA, addressing data quality issues, by **30 August 2024**.

Table 1 Timeline for the data collection exercise

	<b>Launch of the data collection exercise</b> Distribution of templates and instructions to NCAs
26 July 2024	<b>Deadline for the 1st submission from NCAs to EBA</b> NCAs to send first submission to the EBA
29 July 2024 – 9 August 2024	<b>EBA Data quality assurance</b>
30 August 2024	<b>Deadline for the final submission from NCAs to EBA</b> NCAs to send final submission to the EBA
13 September 2024	<b>Data freezing</b> No submissions are accepted beyond this date. Submissions between 30 August 2024 and 13 September 2024 will only be accepted on exceptional cases.

### 2.3 Process

11. **The EBA will collect data directly from national competent authorities.**
12. National Competent authorities should direct all questions related to this data collection to the EBA.
13. The national competent authorities should specify any instance where they had to deviate from the instructions provided in an additional document.

## 2.4 Filling in the data

14. It is important to note that any modification to the worksheets might render the workbook unusable both for the validation of the results and the subsequent aggregation process.
15. Data should be reported in **euros**. The reporting unit should be in **single units** (i.e. 1 unit). Foreign exchange reference rates should be used from EC website, which can be accessed via this link <http://ec.europa.eu/budg/inforeuro/index?lang=en&target=iframe#!/convertor>
16. **Where information is not available, the corresponding cell should be left empty. No text such as “na” should be entered in these cells. However, leaving a cell empty could trigger exclusion from some or all of the analyses if the respective item is required.**

## 2.5 Reference date

17. Where applicable, data should be reported as of **31/12/2023**. 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 File naming conventions and versioning of the Excel files

18. For easily future reference between NCAs and EBA, the NCAs should use the following naming convention of the Excel files before submitting them to the EBA:

NCA\_<Two-character Iso country code>\_<NCA name>\_v0<i>.xlsx

where <i> is the version number.

19. The version number is related to the data provided. It should be set to 1 when a particular Excel file is first submitted to the EBA. In case of resubmissions, the version number should be updated before submitting the revised Excel file to the EBA. A higher version number must be used each time a revised workbook is submitted to the EBA in order to avoid version conflicts.
20. **Please do not add any additional characters, including extra dashes or spaces, in the Excel file names of reporting templates.**
21. For example, the Austrian Financial Market Authority (FMA) submitting for the first time (i.e. version 1) should have the following name: NCA\_AT\_FMA\_v01.xlsx
22. When a revised version (e.g. version 2) is uploaded for the same NCA, the following name should be used: NCA\_AT\_FMA\_v02.xlsx, and so on.

## 2.7 Structure of the Excel template

23. The template consists of 5 worksheets as follows:

- **Input:** collects basic information on the NCAs identification.
- **EUR5bnEUR15bn threshold(total):** collects aggregate information on the number of firms exceeding the EUR 5 billion and EUR 15 billion threshold either under the current and/or proposed framework.
- **EUR5bnEUR15bn threshold(detail):** collects information on the total value of assets at individual level and consolidated assets for all firms exceeding the EUR 5 billion and EUR 15 billion threshold either under the current and/or proposed framework.
- **FOR wind down:** collects information on the wind down period of all investments firms that wound down in the past 10 years on a non-voluntary basis.
- **K-ASA:** collects information on the capital requirements before and after the introduction of IFR/IFD for a subset of investment firms, that specializes in asset safekeeping and administrating.

## 3. Template specific instructions

### 3.1 Input

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

<b>Legal references and instructions</b>
<p><b><u>Competent authority name</u></b></p> <p>Name of the reporting entity.</p>
<p><b><u>Country</u></b></p> <p>Country of the competent authority.</p>
<p><b><u>Reference date</u></b></p> <p>Date as of which all data are reported in worksheets. Use the format dd/mm/yyyy.</p> <p>Data should be reported as of <b>31/12/2023</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></p> <p>Data should be reported in euros. Foreign exchange reference rates should be used from EC website, which can be accessed via this link <a href="http://ec.europa.eu/budg/inforeuro/index?lang=en&amp;target=iframe#!/convertor">http://ec.europa.eu/budg/inforeuro/index?lang=en&amp;target=iframe#!/convertor</a></p>
<p><b><u>Reporting unit</u></b></p> <p>The reporting unit should be in single units (i.e. 1 unit).</p>
<p><b><u>Submission date</u></b></p> <p>Date as of which the template is submitted to the EBA. Use the format dd/mm/yyyy.</p>

### 3.2 Thresholds harmonisation

25. The templates ‘EUR5bnEUR15bn threshold(total)’ and ‘EUR5bnEUR15bn threshold(detail)’ collect information on the calculation of EUR 5 billion and EUR 15 thresholds under the current and proposed framework (see section 1.3 in the DP for proposed changes in the threshold calculations).

26. The NCAs should report data for investment firms authorised and supervised under Directive 2014/65/EU, which carry out any of the activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU, where the undertaking is not a commodity and emission allowance dealer, a collective investment undertaking or an insurance undertaking.

27. Investment firms subject to Article 1(5) should not be considered for the purposes of these templates. In addition, the NCAs should not consider in this template any investment firm that



meet the EUR 30 billion thresholds under Article 62(3) IFR (i.e., credit institutions referred to in point 1(b) of Article 4(1) of the Capital Requirements Regulation (CRR)).

### EUR 15 billion threshold

28. Under the current framework, the **scope and methodology** of the calculation for the EUR 15 billion threshold should be carried out according to Article 1(2) of the IFR.
29. Under the proposed framework, the **scope of calculation of the EUR 15 billion threshold** should include all relevant undertakings<sup>2</sup> established in the EU (and all their branches and subsidiaries anywhere else) that individually have total assets of less than EUR 15 billion (see below on how to calculate the total assets at individual level). The notion of ‘group’ used under the proposed framework is thus restricted to all relevant undertakings<sup>3</sup> established in the EU (and all their branches and subsidiaries anywhere else).
30. Under the proposed framework, the **methodology of calculation of the EUR 15 billion threshold** should be as follows.
31. For the purposes of this data collection, the relevant undertaking, which has already obtained authorisation pursuant to Title II of Directive 2014/65/EU, shall calculate the total value of the assets of all relevant undertakings in accordance with paragraphs 27 to 28.
32. The total value of the assets of this relevant undertaking and of all relevant undertakings shall be determined on the basis of the most recent audited annual accounts prepared in accordance with International Financial Reporting Standards (IFRS) as applicable within the Union in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council.
33. If those annual accounts prepared in accordance with IFRS in paragraph 27 are not available, the relevant undertaking shall determine the total value of assets on the basis of the annual accounts prepared in accordance with a Member State’s applicable accounting standards.
34. For the purposes of paragraphs 27 and 28, where there are two or more relevant undertakings part of the same group, the total value of assets for all relevant undertakings shall be determined on the basis of the annual accounts prepared in accordance with IFRS or, where none of the relevant undertakings use IFRS, a single Member State’s applicable accounting standards.
35. By derogation to paragraphs 27, 28 and 29 the total value of the assets of a relevant undertaking may be calculated on the basis of the annual accounts prepared in accordance with applicable accounting standards in third countries adjusted by the amounts leading to the same outcome of calculating the total assets using the methodology in paragraphs 27, 28 and 29.

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<sup>2</sup> ‘relevant undertaking’ means any undertaking carrying out the activities referred to in point (1)(b) of Article 4(1) of Regulation (EU) No 575/2013.

<sup>3</sup> ‘relevant undertaking’ means any undertaking carrying out the activities referred to in point (1)(b) of Article 4(1) of Regulation (EU) No 575/2013.

36. Relevant undertakings, which have already obtained authorisation pursuant to Title II of Directive 2014/65/EU, shall perform the calculation converting any amount into the undertaking's reporting currency at the spot exchange rate prevailing at the reporting reference date. Relevant undertakings which have already obtained authorisation pursuant to Title II of Directive 2014/65/EU and which do not report in euro shall compare the result of that calculation with the threshold referred to in Article 8a(1) of Directive 2013/36/EU, converting the amount of total assets at the spot exchange rate prevailing at the reporting reference date.
37. All relevant undertakings shall determine the total value of assets at individual level in accordance with paragraphs 27 to 31.
38. The relevant undertaking which has already obtained authorisation pursuant to Title II of Directive 2014/65/EU shall calculate the total value of assets at individual level in accordance with paragraphs 34 to 36.
39. If the total value of assets at individual level is equal to or exceeds EUR 15 billion and the relevant undertaking which has already obtained authorisation pursuant to Title II of Directive 2014/65/EU is not part of a group, this undertaking shall consider this amount as the total value of assets of the undertaking for the purposes of the EUR 15 billion threshold.
40. If the total value of assets at individual level is equal to or exceeds EUR 15 billion and the relevant undertaking which has already obtained authorisation pursuant to Title II of Directive 2014/65/EU is part of a group, this relevant undertaking shall calculate the value of total assets for the purposes of the EUR 15 billion threshold calculation by subtracting all relevant intragroup exposures.<sup>4</sup>
41. If as a result of the calculation under paragraph 35, the total value of the consolidated assets is more than EUR 15 billion and the undertaking is part of a group, the undertaking shall consider this amount as the total value of assets of the undertaking for the purposes of the EUR 15 billion threshold calculation.
42. If as a result of the calculation under paragraph 36, the total value of the consolidated assets is less than EUR 15 billion and the undertaking is part of a group, the undertaking shall apply paragraphs 38 and 39.
43. The relevant undertakings which have already obtained authorisation pursuant to Title II of Directive 2014/65/EU and have individual total assets of less than EUR 15 billion, as well as the undertakings referred to in paragraph 37 shall calculate the total value of the consolidated assets for the purposes of the EUR 15 billion threshold calculation in accordance with paragraph 39.

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<sup>4</sup> 'Relevant intragroup exposure' means exposures that occur between a relevant undertaking and other relevant undertakings, including adjustments resulting from the applicable accounting standards.

44. For the purposes of the calculation of the total value of consolidated assets, the following formula shall apply:

$$TCA = \sum_{i=1}^N (IA - RIE)_i + \sum_{j=1}^M CA_j$$

where:

TCA = the total value of the consolidated assets of relevant undertakings in the group for the purposes of the EUR 15 billion threshold calculation

i = a relevant undertaking with individual total assets of less than EUR 15 billion;

N = the number of relevant undertakings with individual total assets of less than EUR 15 billion;

IA = individual assets, as defined in paragraphs 27 to 31, of a relevant undertaking with individual total assets of less than EUR 15 billion;

RIE = relevant intragroup exposures of the undertaking with individual total assets of less than EUR 15 billion towards other relevant undertakings with individual total assets of less than EUR 15 billion or towards those meeting the criteria in paragraph 37;

j = a relevant undertaking meeting the criteria in paragraph 37;

M = the number of relevant undertakings meeting the criteria in paragraph 37;

CA = value of assets obtained by subtracting the intragroup exposures of the undertaking meeting the criteria in paragraph 37 towards all relevant undertakings in the group with individual total assets of less than EUR 15 billion and towards those meeting the criteria in paragraph 37 from the individual value of total assets of this relevant undertaking.

### EUR 5 billion threshold

45. Under the current framework, the **scope and methodology** of the calculation for the EUR 5 billion threshold should be carried out according to Article 5 of the IFD.

46. Under the proposed framework, **the scope of calculation of the EUR 5 billion threshold** under the proposed framework should include all relevant undertakings established in the EU (and all their branches and subsidiaries anywhere else) that individually have total assets of less than EUR 5 billion (see below on how to calculate the total assets at individual level). The notion of ‘group’ used under the proposed framework is thus restricted to all relevant undertakings<sup>5</sup> established in the EU (and all their branches and subsidiaries anywhere else).

47. Under the proposed framework, the **methodology of calculation of the EUR 5 billion threshold** should be as follows.

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<sup>5</sup> ‘relevant undertaking’ means any undertaking carrying out the activities referred to in point (1)(b) of Article 4(1) of Regulation (EU) No 575/2013.

48. For the purposes of this data collection, the relevant undertaking, which has already obtained authorisation pursuant to Title II of Directive 2014/65/EU, shall calculate the total value of the assets of all relevant undertakings in accordance with paragraphs 44 to 45.
49. All relevant undertakings shall determine the total value of assets at individual level in accordance with paragraphs 27 to 31.
50. The relevant undertaking which has already obtained authorisation pursuant to Title II of Directive 2014/65/EU shall calculate the total value of assets at individual level in accordance with paragraphs 46 to 46.
51. If the total value of assets at individual level is equal to or exceeds EUR 5 billion and the relevant undertaking which has already obtained authorisation pursuant to Title II of Directive 2014/65/EU is not part of a group, this undertaking shall consider this amount as the total value of assets of the undertaking for the purposes of the EUR 5 billion threshold.
52. If the total value of assets at individual level is equal to or exceeds EUR 5 billion and the relevant undertaking which has already obtained authorisation pursuant to Title II of Directive 2014/65/EU is part of a group, this relevant undertaking shall calculate the value of total assets for the purposes of the EUR 5 billion threshold calculation by subtracting all relevant intragroup exposures.<sup>6</sup>
53. If as a result of the calculation under paragraph 47, the total value of the consolidated assets is more than EUR 5 billion and the undertaking is part of a group, the undertaking shall consider this amount as the total value of assets of the undertaking for the purposes of the EUR 5 billion threshold calculation.
54. If as a result of the calculation under paragraph 48, the total value of the consolidated assets is less than EUR 5 billion and the undertaking is part of a group, the undertaking shall apply paragraphs 50 and 51.
55. The relevant undertakings which have already obtained authorisation pursuant to Title II of Directive 2014/65/EU and have individual total assets of less than EUR 5 billion, as well as the undertakings referred to in paragraph 49 shall calculate the total value of the consolidated assets for the purposes of the EUR 5 billion threshold calculation in accordance with paragraph 51.
56. For the purposes of the calculation of the total value of consolidated assets, the following formula shall apply:

$$TCA = \sum_{i=1}^N (IA - RIE)_i + \sum_{j=1}^M CA_j$$

where:

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<sup>6</sup> 'Relevant intragroup exposure' means exposures that occur between a relevant undertaking and other relevant undertakings, including adjustments resulting from the applicable accounting standards.

TCA = the total value of the consolidated assets of relevant undertakings in the group for the purposes of the EUR 5 billion threshold calculation  
*i* = a relevant undertaking with individual total assets of less than EUR 5 billion;  
*N* = the number of relevant undertakings with individual total assets of less than EUR 5 billion;  
 IA = individual assets, as defined in paragraphs 27 to 31, of a relevant undertaking with individual total assets of less than EUR 5 billion;  
 RIE = relevant intragroup exposures of the undertaking with individual total assets of less than EUR 5 billion towards other relevant undertakings with individual total assets of less than EUR 5 billion or towards those meeting the criteria in paragraph 49;  
*j* = a relevant undertaking meeting the criteria in paragraph 49;  
*M* = the number of relevant undertakings meeting the criteria in paragraph 49;  
 CA = value of assets obtained by subtracting the intragroup exposures of the undertaking meeting the criteria in paragraph 49 towards all relevant undertakings in the group with individual total assets of less than EUR 5 billion and towards those meeting the criteria in paragraph 49 from the individual value of total assets of this relevant undertaking.

### 3.2.1 EUR5bnEUR15bn threshold(total)

57.The template ‘EUR5bnEUR15bn threshold(total)’ collects aggregate information on the number of firms exceeding the EUR 5 billion and EUR 15 billion threshold either under the current and/or proposed framework.

58.The numbers reported should not include investment firms exceeding the EUR 30 billion thresholds under Article 62(3) IFR (i.e., credit institutions referred to in point 1(b) of Article 4(1) of the Capital Requirements Regulation (CRR)).

Row	Legal references and instructions
0010	<p><b>Number of investment firms meeting the condition under paragraph (a) of Article 1(2) (EUR 15 billion)</b></p> <p>Number of investment firms with total value of the consolidated assets equal to or exceeding EUR 15 billion, calculated as an average of the previous 12 months excluding the value of the individual assets of any subsidiaries established outside the Union that carry out any of the activities referred to in in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU.</p> <p>Paragraph (a) of Article 1(2)</p> <p>The number should not include investment firms exceeding the EUR 30 billion thresholds under Article 62(3) IFR (i.e., credit institutions referred to in point 1(b) of Article 4(1) of the Capital Requirements Regulation (CRR)).</p>
0020	<p><b>Number of investment firms meeting the condition under paragraph (b) of Article 1(2) (EUR 15 billion)</b></p> <p>Where the total value of the consolidated assets of the investment firm is less than EUR 15 billion (as calculated in row 0010), and the investment firm is part of a group, the number of investment firms with the total value of the consolidated assets of all undertakings in the group that individually have total assets of less than EUR 15 billion and that carry out any of the</p>

	<p>activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU is equal to or exceeds EUR 15 billion, all calculated as an average of the previous 12 months, excluding the value of the individual assets of any subsidiaries established outside the Union that carry out either of the activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU.</p> <p>Paragraph (b) of Article 1(2)</p> <p>The number should not include investment firms exceeding the EUR 30 billion thresholds under Article 62(3) IFR (i.e., credit institutions referred to in point 1(b) of Article 4(1) of the Capital Requirements Regulation (CRR)).</p>
0030	<p><b>Number of investment firms with total value of the consolidated assets of the investment firm is equal to or exceeds EUR 5 billion (not already included in row 0010 and row 0020)</b></p> <p>Number of investment firms with total value of the consolidated assets of the investment firm is equal to or exceeds EUR 5 billion, calculated as an average of the previous 12 months and not meeting any of the conditions under paragraph (a) and (b) of Article 1(2), i.e. not meeting the EUR 15 billion thresholds.</p> <p>First paragraph of Article 5(1) IFD</p> <p>The NCA should report all investment firms exceeding the EUR 5 billion threshold irrespective of whether these have been subject to Regulation (EU) No 575/2013 upon a decision of the Competent authority or not under Article 5 of IFD.</p> <p>The number should not include investment firms exceeding the EUR 30 billion thresholds under Article 62(3) IFR (i.e., credit institutions referred to in point 1(b) of Article 4(1) of the Capital Requirements Regulation (CRR)).</p>
0040	<p><b>Number of investment firms with total value of assets at individual level equal to or exceeding EUR 15 billion but below EUR 30 billion thresholds</b></p> <p>Number of investment firms with total value of assets at individual level equal to or exceeding EUR 15 billion but not exceeding EUR 30 billion thresholds.</p> <p>The total value of assets at individual level should be calculated in accordance with paragraphs 27 to 31.</p> <p>The number should not include investment firms exceeding the EUR 30 billion thresholds under Article 62(3) IFR (i.e., credit institutions referred to in point 1(b) of Article 4(1) of the Capital Requirements Regulation (CRR)).</p>
0050	<p><b>Of which not part of a group</b></p> <p>Number of investment firms with total value of assets at individual level equal to or exceeding EUR 15 billion that are not part of a group.</p> <p>The total value of assets at individual level should be calculated in accordance with paragraphs 27 to 31 and 34.</p>
0060	<p><b>Number of investment firms with total value of assets at individual level after subtracting all relevant intragroup exposures equal to or exceeding EUR 15 billion but below EUR 30 billion thresholds</b></p> <p>Number of investment firms with total value of assets at individual level after subtracting all relevant intragroup exposures equal to or exceeding EUR 15 billion but below EUR 30 billion thresholds.</p> <p>The total value of assets at individual level after subtracting all relevant intragroup exposures should be calculated in accordance with paragraphs 27 to 31, 35 and 36.</p>

	<p>The number should not include investment firms exceeding the EUR 30 billion thresholds under Article 62(3) IFR (i.e., credit institutions referred to in point 1(b) of Article 4(1) of the Capital Requirements Regulation (CRR)).</p>
0070	<p><b>Number of investment firms with total value of consolidated assets, as calculated for the purposes of the EUR 15 billion threshold, equal to or exceeding the EUR 15 billion but below EUR 30 billion thresholds</b></p> <p>Number of investment firms with total value of consolidated assets, as calculated for the purposes of the EUR 15 billion threshold, equal to or exceeding the EUR 15 billion but below EUR 30 billion thresholds.</p> <p>The calculation is only relevant for investment firms that are part of a group and meeting the conditions under paragraph 35.</p> <p>The total value of consolidated assets for the purposes of the EUR 15 billion should be calculated in accordance with paragraph 39.</p> <p>The number should not include investment firms exceeding the EUR 30 billion thresholds under Article 62(3) IFR (i.e., credit institutions referred to in point 1(b) of Article 4(1) of the Capital Requirements Regulation (CRR)).</p>
0080	<p><b>Number of investment firms with total value of assets at individual level equal to or exceeding the EUR 5 billion (not already included in rows 0040-0070, i.e. below EUR 15 billion thresholds)</b></p> <p>Number of investment firms with total value of assets at individual level equal to or exceeding EUR 5 billion and below EUR 15 billion thresholds.</p> <p>The total value of assets at individual level should be calculated in accordance with paragraphs 27 to 31.</p> <p>The number should not include investment firms exceeding the EUR 30 billion thresholds under Article 62(3) IFR (i.e., credit institutions referred to in point 1(b) of Article 4(1) of the Capital Requirements Regulation (CRR)).</p>
0090	<p><b>Of which not part of a group</b></p> <p>Number of investment firms with total value of assets at individual level equal to or exceeding EUR 5 billion that are not part of a group.</p> <p>The total value of assets at individual level should be calculated in accordance with paragraphs 27 to 31 and 46.</p>
0100	<p><b>Number of investment firms with total value of assets at individual level after subtracting all relevant intragroup exposures equal to or exceeding the EUR 5 billion (not already included in rows 0040-0070, i.e. below EUR 15 billion thresholds)</b></p> <p>Number of investment firms with total value of assets at individual level after subtracting all relevant intragroup exposures equal to or exceeding EUR 5 billion and below EUR 15 billion thresholds.</p> <p>The total value of assets at individual level after subtracting all relevant intragroup exposures should be calculated in accordance with paragraphs 27 to 31, 47 and 48.</p> <p>The number should not include investment firms exceeding the EUR 30 billion thresholds under Article 62(3) IFR (i.e., credit institutions referred to in point 1(b) of Article 4(1) of the Capital Requirements Regulation (CRR)).</p>
0110	<p><b>Number of investment firms with total value of consolidated assets, as calculated for the purposes of the EUR 5 billion threshold, equal to or exceeding the EUR 5 billion (not already included in rows 0040-0070, i.e. below EUR 15 billion thresholds)</b></p>

	<p>Number of investment firms with total value of consolidated assets, as calculated for the purposes of the EUR 5 billion threshold, equal to or exceeding the EUR 5 billion, not already meeting the EUR 15 billion thresholds.</p> <p>The calculation is only relevant for investment firms that are part of a group and meeting the conditions under paragraph 49.</p> <p>The total value of consolidated assets for the purposes of the EUR 5 billion should be calculated in accordance with paragraph 51.</p> <p>The number should not include investment firms exceeding the EUR 30 billion thresholds under Article 62(3) IFR (i.e., credit institutions referred to in point 1(b) of Article 4(1) of the Capital Requirements Regulation (CRR)).</p>
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### 3.2.2 EUR5bnEUR15bn threshold(detail)

59.The template 'EUR5bnEUR15bn threshold(detail)' collects information on the total value of assets at individual level and consolidated assets for all firms exceeding the EUR 5 billion and EUR 15 billion threshold either under the current and/or proposed framework.

60.NCAs should provide a list of investment firms exceeding either EUR 5 billion or EUR 15 billion under the current and/or proposed framework together with the requested data. NCAs that do not have any investment firm meeting the EUR 5 billion or the EUR 15 billion thresholds should not complete this template.

Column	Legal references and instructions
0010	<p><b>Entity name</b> Name of investment firm.</p>
0020	<p><b>LEI code</b> LEI code of investment firm.</p> <p>If the LEI code is not available, a national code should be reported. The code shall be unique and used consistently across the template. The code shall always have a value.</p>
0030	<p><b>Is the investment firm part of a group? (Select from drop down)</b> Please indicate (Yes/No) if the investment firm is part, as parent or subsidiary, of a group (including third country group). The notion of 'group' is specified in Article 4(1)(138) of the CRR, as well as in Article 3(1)(13) of Directive 2019/2034/EU</p>
0040	<p><b>If yes, is the investment firm part of a banking group? (Select from drop down)</b> Please indicate (Yes/No) if the investment firm is part, as parent or subsidiary, of a group that includes at least one credit institution (or a third-country undertaking with a main business comparable to that of a credit institution).</p> <p>Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank</p>
0050	<p><b>If yes, is the investment firm part of an investment firm group? (Select from drop down)</b> Please indicate (Yes/No) if the investment firm is part, as parent or subsidiary, of an investment firm group as defined in point (25) of Article 4(1) of IFR.</p> <p>Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank.</p>
0060	<p><b>If yes, is the investment firm part of a third country group? (Select from drop down)</b></p>



	<p>Please indicate (Yes/No) if the investment firm is part of a third country group as defined in point (64) of Article 3(1) of Directive 2013/36/EU.</p> <p>Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank.</p>
0070	<p><b><u>If yes, Country of ultimate parent of the investment firm (Select from drop down)</u></b> Please indicate the country of the ultimate parent at highest level of (global) consolidation. If the investment firm is the ultimate parent, column 080 should be identical with column 010.</p> <p>Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank.</p>
0080	<p><b><u>If yes, Name of ultimate parent of the investment firm</u></b> Please indicate the name of the ultimate parent at highest level of (global) consolidation. If the investment firm is the ultimate parent, column 090 should be identical with column 020.</p> <p>Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank</p>
0090	<p><b><u>Total value of the consolidated assets of the investment firm, calculated as an average of the previous 12 months excluding the value of the individual assets of any subsidiaries established outside the Union that carry out any of the activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU - Article 1(2)(a) IFR (EUR amount)</u></b></p> <p>Total value of the consolidated assets equal to or exceeding EUR 15 billion, calculated as an average of the previous 12 months excluding the value of the individual assets of any subsidiaries established outside the Union that carry out any of the activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU.</p> <p>This should be calculated in accordance with Article 1(2)(a) IFR and data should be reported in EUR amount.</p>
0100	<p><b><u>Total value of the consolidated assets of all undertakings in the group that individually have total assets of less than EUR 15 billion and that carry out any of the activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU, all calculated as an average of the previous 12 months, excluding the value of the individual assets of any subsidiaries established outside the Union that carry out either of the activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU - Article 1(2)(b) IFR (EUR amount)</u></b></p> <p>Total value of the consolidated assets of all undertakings in the group that individually have total assets of less than EUR 15 billion and that carry out any of the activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU, all calculated as an average of the previous 12 months, excluding the value of the individual assets of any subsidiaries established outside the Union that carry out either of the activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU.</p> <p>This should be calculated in accordance with Article 1(2)(b) IFR.</p> <p>Data should be reported in EUR amount.</p> <p>Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank</p>
0110	<p><b><u>Total value of the consolidated assets of the investment firm - Article 5(1) IFD (EUR amount)</u></b></p> <p>Total value of the consolidated assets of the investment firm.</p> <p>This should be calculated in accordance with Article 5(1) IFD.</p>

	Data should be reported in EUR amount.
0120	<p><b><u>Total value of assets at individual level (EUR amount)</u></b> Total value of assets at individual level.</p> <p>The total value of assets at individual level should be calculated in accordance with paragraphs 27 to 31.</p> <p>Data should be reported in EUR amount.</p>
0130	<p><b><u>Total value of assets at individual level after subtracting all relevant intragroup exposures (EUR amount)</u></b> Total value of assets at individual level after subtracting all relevant intragroup exposures.</p> <p>The total value of assets at individual level after subtracting all relevant intragroup exposures should be calculated in accordance with paragraphs 27 to 31, 47 and 48.</p> <p>Data should be reported in EUR amount.</p> <p>Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank</p>
0140	<p><b><u>Total value of consolidated assets as calculated for the purposes of the EUR 15 billion threshold (EUR amount)</u></b> Total value of consolidated assets, as calculated for the purposes of the EUR 15 billion threshold.</p> <p>The total value of consolidated assets for the purposes of the EUR 15 billion should be calculated in accordance with paragraph 39.</p> <p>Data should be reported in EUR amount.</p> <p>Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank</p>
0150	<p><b><u>Total value of consolidated assets as calculated for the purposes of the EUR 5 billion threshold (EUR amount)</u></b> Total value of consolidated assets, as calculated for the purposes of the EUR 5 billion threshold.</p> <p>The total value of consolidated assets for the purposes of the EUR 5 billion should be calculated in accordance with paragraph 51.</p> <p>Data should be reported in EUR amount.</p> <p>Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank</p>
0160	<p><b><u>Other comments</u></b> Please provide any additional comments where relevant.</p>

### 3.3 FOR wind-down

61.NCAs should provide a list of investment firms that wind down and ceased their activities over the last 10 years together with the requested data. This should only cover investment firms that either defaulted or wound down and ceased their activities upon a decision by the NCA or as a direct consequence of supervisory measures taken by the NCA. It should not include any investment firms that wound down or ceased their activities on a voluntary basis.

Column	Legal references and instructions
0010	<b>Entity name</b> Name of investment firm.
0020	<b>LEI code</b> LEI code of investment firm.  If the LEI code is not available, a national code should be reported. The code shall be unique and used consistently across the template. The code shall always have a value.
0030	<b>Is the investment firm part of a group? (Select from drop down)</b> Please indicate (Yes/No) if the investment firm is part, as parent or subsidiary, of a group (including third country group). The notion of 'group' is specified in Article 4(1)(138) of the CRR, as well as in Article 3(1)(13) of Directive 2019/2034/EU
0040	<b>If yes, is the investment firm part of a banking group? (Select from drop down)</b> Please indicate (Yes/No) if the investment firm is part, as parent or subsidiary, of a group that includes at least one credit institution (or a third-country undertaking with a main business comparable to that of a credit institution).  Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank
0050	<b>If yes, is the investment firm part of an investment firm group? (Select from drop down)</b> Please indicate (Yes/No) if the investment firm is part, as parent or subsidiary, of an investment firm group as defined in point (25) of Article 4(1) of IFR.  Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank.
0060	<b>If yes, is the investment firm part of a third country group? (Select from drop down)</b> Please indicate (Yes/No) if the investment firm is part of a third country group as defined in point (64) of Article 3(1) of Directive 2013/36/EU.  Investment firms that are not part of a group (i.e. column 030 is set to 'No') should leave this column blank.
0070	<b>(1) Reception and transmission of orders in relation to one or more financial instruments (Select from drop down)</b> Please indicate (Yes/No) if the investment firm was authorised to perform the investment service and activity, which correspond to point (1) in the list in Annex I, section A, Directive 2014/65/EC.
0080	<b>(2) Execution of orders on behalf of clients (Select from drop down)</b> Please indicate (Yes/No) if the investment firm was authorised to perform the investment service and activity, which correspond to point (2) in the list in Annex I, section A, Directive 2014/65/EC.
0090	<b>(3) Dealing on own account (Select from drop down)</b> Please indicate (Yes/No) if the investment firm was authorised to perform the investment service and activity, which correspond to point (3) in the list in Annex I, section A, Directive 2014/65/EC.
0100	<b>(4) Portfolio management (Select from drop down)</b> Please indicate (Yes/No) if the investment firm was authorised to perform the investment service and activity, which correspond to point (4) in the list in Annex I, section A, Directive 2014/65/EC.
0110	<b>(5) Investment advice (Select from drop down)</b> Please indicate (Yes/No) if the investment firm was authorised to perform the investment service and activity, which correspond to point (5) in the list in Annex I, section A, Directive 2014/65/EC.

0120	<p><b><u>(6) Underwriting of financial instruments and/or placing of financial instruments on a firm commitment basis (Select from drop down)</u></b></p> <p>Please indicate (Yes/No) if the investment firm was authorised to perform the investment service and activity, which correspond to point (6) in the list in Annex I, section A, Directive 2014/65/EC.</p>
0130	<p><b><u>(7) Placing of financial instruments without a firm commitment basis (Select from drop down)</u></b></p> <p>Please indicate (Yes/No) if the investment firm was authorised to perform the investment service and activity, which correspond to point (7) in the list in Annex I, section A, Directive 2014/65/EC.</p>
0140	<p><b><u>(8) Operation of an MTF (Select from drop down)</u></b></p> <p>Please indicate (Yes/No) if the investment firm was authorised to perform the investment service and activity, which correspond to point (8) in the list in Annex I, section A, Directive 2014/65/EC.</p>
0150	<p><b><u>(9) Operation of an OTF (Select from drop down)</u></b></p> <p>Please indicate (Yes/No) if the investment firm was authorised to perform the investment service and activity, which correspond to point (9) in the list in Annex I, section A, Directive 2014/65/EC.</p>
0160	<p><b><u>Permission to hold client money or financial instruments belonging to clients (Select from drop down)</u></b></p> <p>Please indicate (Yes/No) if the investment firm was permitted to hold client money or financial instruments belonging to clients to which the safeguarding arrangements under MiFID apply</p>
0170	<p><b><u>Business model</u></b></p> <p>Please provide a short description of the business model of the investment firm.</p>
0180	<p><b><u>How many months were needed to wind down the investment firm and cease activities in an orderly manner?</u></b></p> <p>Please indicate the number of months that it took to wind down the investment firm and cease activities in an orderly manner. The start date of the wind down should be considered the date when the firm defaulted or the NCA decision to wind down the firm took place. The end date should be considered the date when the firm stop its MiFID operations.</p>
0190	<p><b><u>Other comments</u></b></p> <p>Please provide any additional comments, if relevant.</p>

### 3.4 K-ASA

62.NCAs should provide a list of investment firms (on individual basis) that have a ratio of K-ASA to total K-factors requirements equal to or exceeding 50% along with the requested data.

Column	Legal references and instructions
0010	<p><b><u>Entity name</u></b></p> <p>Name of investment firm.</p>
0020	<p><b><u>LEI code</u></b></p> <p>LEI code of investment firm.</p> <p>If the LEI code is not available, a national code should be reported. The code shall be unique and used consistently across the template. The code shall always have a value.</p>
0030	<p><b><u>K-ASA (EUR amount)</u></b></p> <p>Article 15(2) and Article 19 of Regulation (EU) 2019/2033 and Article 5 of Commission Delegated Regulation 2022/25.</p> <p>NCAs shall report the amount which corresponds to K-ASA, i.e. after multiplying ASA by the corresponding coefficient.</p> <p>Data should be reported in EUR amounts.</p>

0040	<p><b><u>Total K-factor requirement (EUR amount)</u></b> Article 15(1) of Regulation (EU) 2019/2033. Data should be reported in EUR amounts.</p>
0050	<p><b><u>Ratio K-ASA to K-factors</u></b> Build in formula. Ratio of column 0030 to column 0040</p>
0060	<p><b><u>Was the investment firm subject to any capital requirements before the introduction of the IFR/IFD?</u></b> Please select 'Yes' if the firm was subject to any capital requirement before the introduction of the IFR/IFD and 'No' if the firm was not subject to any capital requirements. If the firm was not authorised or did not exist before the introduction of the IFR/IFD please select "N/A (firm was not authorised or did not exist before the introduction of IFR/IFD)"</p>
0070	<p><b><u>Capital requirements before the introduction of the IFR/IFD (EUR amount)</u></b> Applicable capital requirements before the introduction of the IFR/IFD in EUR amounts. If the investment firm was not subject to any capital requirements or was not authorised or did not exist before the introduction of the IFR/IFD, please report 0.  Please provide the latest available information indicating in the comments the reference date.  Data should be reported in EUR amounts.</p>
0080	<p><b><u>Other comments</u></b> Please provide information on the applicable capital requirements before the introduction of the IFR/IFD (e.g. relevant provisions in CRR/CRD) and any additional comments, if relevant (e.g. if the investment firm has substantially changed its business before and after the introduction of the IFR/IFD).</p>



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