

List of templates	ISSUERS OF ARTs AND EMTs							Applicable reporting threshold for the templates
	Credit institutions			E-money institutions			Other	
	ART	EMT EU currency	EMT non-EU	ART	EMT EU currency	EMT non-EU	ART	
S 01.00 - NUMBER OF HOLDERS – AT REFERENCE DATE (ITS Art. 22)	✓	✓	✓	✓	✓	✓	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 02.00 - VALUE OF THE TOKEN ISSUED AND THE SIZE OF THE RESERVE OF ASSETS (ITS Art. 22)	✓	✓ ¹	✓ ¹	✓	✓ ²	✓ ²	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 03.01 - COMPOSITION OF THE RESERVE OF ASSETS BY TYPE OF ASSETS AND MATURITIES (ITS Art. 22)	✓	✗	✗	✓	⊙ ³	⊙ ³	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 03.02 - COMPOSITION OF THE RESERVE OF ASSETS BY COUNTERPARTY/ISSUER (ITS Art. 22)	✓	✗	✗	✓	⊙ ³	⊙ ³	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 03.03 - MATURITY LADDER FOR THE COMPOSITION OF THE RESERVE OF ASSETS (EBA GL)	✓	✗	✗	✓	✓	✓	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 04.01 - TRANSACTIONS PER DAY – AVERAGE (ITS Art. 22)	✓	✓	✓	✓	✓	✓	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 04.02 - TRANSACTIONS PER DAY – AVERAGE_EU (ITS Art. 22)	✓	✓	✓	✓	✓	✓	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 04.03 - TRANSACTIONS AND TRANSFERS PER DAY BETWEEN NON-CUSTODIAL WALLETS - AVERAGE (ITS Art 22)	✓	✓	✓	✓	✓	✓	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 04.04 - METHODOLOGY USED FOR TEMPLATE S 04.03 (ITS Art. 22)	✓	✓	✓	✓	✓	✓	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 05.00 - TRANSACTIONS PER DAY THAT ARE ASSOCIATED TO USES AS A MEANS OF EXCHANGE WITHIN A SINGLE CURRENCY AREA - AVERAGE (ITS Art. 22)	✓	✗	✓	✓	✗	✓	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 09.01 - OWN FUNDS REQUIREMENTS (EBA GL)	✗	✗	✗	✓	⊙ ⁴	⊙ ⁴	✓	• No threshold
S 09.02 - COMPOSITION OF AVAILABLE OWN FUNDS CET1 (EBA GL)	✗	✗	✗	✓	⊙ ⁴	⊙ ⁴	✓	• No threshold
S 10.01 - ADDITIONAL INFORMATION FOR SIGNIFICANCE ASSESSMENT (EBA GL)	✓	✓	✓	✓	✓	✓	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 10.02 - ADDITIONAL INFORMATION FOR SIGNIFICANCE ASSESSMENT – Holder of qualifying holdings (EBA GL)	✓	✓	✓	✓	✓	✓	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template
S 10.03 - TRANSACTIONS PER DAY THAT ARE ASSOCIATED TO USES AS A MEANS OF EXCHANGE - AVERAGE (EBA GL)	✓	✓	✓	✓	✓	✓	✓	<ul style="list-style-type: none"> • If issue value of the token is higher than 100M EUR • If issue value of the token is below than 100M EUR, but CA requires template

Applicable conditionalities:

1. Issuers to fill in only rows from 0010 to 0040 of the template
2. Issuers not subject to hold a reserve of asset to fill in only rows from 0010 to 0040
3. Template to be submitted if the EMT is significant or if the CA has otherwise required the issuer to hold a reserve of assets (Article 58(2) MiCAR)
4. Template to be submitted if the EMT is significant or if the CA has otherwise required the issuer to comply with the own funds requirements (Article 58(2) MiCAR)

- ✓ Submit template
- ⊙ Conditionality applies, see footnotes
- ✗ Do not submit template

List of templates	CASPs servicing issuers of			Applicable reporting threshold for the templates
	ART	EMT EU currency	EMT non-EU currency	
S 06.00 - INFORMATION ON HOLDERS (ITS Art. 22)	✓	✗	✓	• No threshold
S 06.01 - INFORMATION ON HOLDERS_legal entities (EBA GL)	✗	✓	✗	• No threshold
S 06.02 - INFORMATION ON HOLDERS_natural persons (EBA GL)	✗	✓	✗	• No threshold
S 07.01 - TRANSACTIONS DURING REPORTING PERIOD - TOTAL (ITS Art. 22)	✓	✓	✓	• No threshold
S 07.02 - TRANSACTIONS DURING REPORTING PERIOD - TOTAL_EU (ITS Art. 22)	✓	✓	✓	• No threshold
S 07.03 - TRANSACTIONS THAT ARE ASSOCIATED TO ITS USES AS A MEANS OF EXCHANGE WITHIN A SINGLE CURRENCY AREA - TOTAL (ITS Art. 22)	✓	✗	✓	• No threshold
S 07.04 - DISTRIBUTED LEDGER ADDRESSES FOR MAKING TRANSFERS ON BEHALF OF CLIENTS (ITS Art. 22)	✓	✓	✓	• No threshold
S 07.05 - TRANSACTIONS DURING REPORTING PERIOD THAT ARE ASSOCIATED TO ITS USES AS A MEANS OF EXCHANGE - TOTAL (EBA GL)	✓	✓	✓	• No threshold
S 08.00 - TOKEN HELD BY CASP (ITS Art. 22)	✓	✓	✓	• No threshold

✓ Submit template

✗ Do not submit template