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ANNEX II

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**INSTRUCTIONS FOR REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS**

**PART II: TEMPLATE RELATED INSTRUCTIONS**

(…)

GROUP SOLVENCY: INFORMATION ON AFFILIATES (GS)

2.1. General remarks

27. Templates C 06.01 and C 06.02 shall be reported if own funds requirements are calculated on a consolidated basis. Template C 06.02 consists of four parts in order to gather different information on all individual entities (including the reporting institution) included in the scope of consolidation.

(a) Entities within the scope of consolidation;

(b) Detailed group solvency information;

(c) Information on the contribution of individual entities to group solvency;

(d) Information on capital buffers;

28. Institutions that obtained a waiver in accordance with Article 7 of Regulation (EU) No 575/2013 shall only report the columns 0010 to 0065 and 0250 to 0400.

29. The figures reported take into account all applicable transitional provisions of Regulation (EU) No 575/2013 which are applicable at the respective reporting date.

2.2. Detailed group solvency information

30. The second part of template C 06.02 (detailed group solvency information) in columns 0070 to 0240 is designed to gather information on credit and other regulated financial institutions which are effectively subject to particular solvency requirements on individual basis. It provides, for each of those entities within the scope of the reporting, the own funds requirements for each risk category and the own funds for solvency purposes.

31. In the case of proportional consolidation of participations, the figures related to own funds requirements and own funds shall reflect the respective proportional amounts.

2.3. Information on the contributions of individual entities to group solvency

32. The objective of the third part of template C 06.02 and template C 06.01 (information on the contributions of all entities within Regulation (EU) No 575/2013 scope of consolidation to group solvency), including those that are not subject to particular solvency requirements on an individual basis, in columns 0250 to 0400, is to identify which entities within the group generate the risks and raise own funds from the market, based on data that are readily available or can easily be reprocessed, without having to reconstruct the capital ratio on a solo or sub-consolidated basis. At the entity level, both risk and own fund figures are contributions to the group figures and not elements of a solvency ratio on a solo basis and as such must not be compared to each other.

33. The third part also includes the amounts of minority interests, qualifying AT1, and qualifying T2 eligible in the consolidated own funds.

34. As this third part of the template refers to “contributions”, the figures to be reported herein shall defer, when applicable, from the figures reported in the columns referring to detailed group solvency information.

35. The principle is to delete the cross-exposures within the same groups in a homogeneous way both in terms of risks or own funds, in order to cover the amounts reported in the group’s consolidated CA template by adding the amounts reported for each entity in ”Group Solvency” template. A direct link to the CA template is not possible where the 1 % threshold is not exceeded.

36. The institutions shall define the most appropriate breakdown method between the entities to take into account the possible diversification effects for market risk and operational risk.

37. It is possible for one consolidated group to be included within another consolidated group. That means that the entities within a subgroup shall be reported entity-by-entity in the GS of the entire group, even if the sub-group itself is subject to reporting requirements. A subgroup that is subject to reporting requirements shall also report the GS template on an entity-by-entity basis, although those details are included in the GS template of a higher consolidated group.

38. An institution shall report data of the contribution of an entity when its contribution to the total risk exposure amount exceeds 1 % of the total risk exposure amount of the group or when its contribution to the total own funds exceeds 1 % of the total own funds of the group. That threshold does not apply in the case of subsidiaries or subgroups that provide own funds (in the form of minority interests or qualifying AT1 or T2 instruments included in own funds) to the group.

2.4. C 06.01 – GROUP SOLVENCY: INFORMATION ON AFFILIATES – Total (GS Total)

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| --- | --- |
| Columns | Instructions |
| 0250-0400 | ENTITIES WITHIN SCOPE OF CONSOLIDATION  See instructions for C 06.02 |
| 0410-0480 | CAPITAL BUFFERS  See instructions for C 06.02 |

|  |  |
| --- | --- |
| Rows | Instructions |
| 0010 | TOTAL  The Total shall represent the sum of the values reported in all rows of template C 06.02. |

2.5. C 06.02 – GROUP SOLVENCY: INFORMATION ON AFFILIATES (GS)

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| --- | --- |
| Columns | Instructions |
| 0011-0060 | ENTITIES WITHIN SCOPE OF CONSOLIDATION  This template is designed to gather information on all entities on an entity-by-entity-basis within the scope of consolidation in accordance with Part One, Title II, Chapter 2 of Regulation (EU) No 575/2013. |
| 0011 | NAME  Name of the entity within the scope of consolidation. |
| 0021 | CODE  The code as part of a row identifier must be unique for each reported entity. For institutions and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. |
| 0026 | TYPE OF CODE  The institutions shall identify the type of code reported in column 0021 as a ‘LEI code’ or ‘Non-LEI code’. The type of code shall always be reported. |
| 0027 | NATIONAL CODE  Institutions may additionally report the national code when they report LEI code as identifier in the ‘Code’ column. |
| 0030 | INSTITUTION OR EQUIVALENT (YES / NO)  "YES" shall be reported where the entity is subject to own funds requirements pursuant to Regulation (EU) No 575/2013 and Directive 2013/36/EU or provisions at least equivalent to Basel provisions.  ”NO” shall be reported otherwise.   Minority interests:  Article 81(1), point (a)(ii) and Article 82(1), point (a)(ii) of Regulation (EU) No 575/2013  To the effects of minority interests and AT1 and T2 instruments issued by subsidiaries, the subsidiaries whose instruments can be eligible shall be institutions or undertakings subject to the requirements of Regulation (EU) No 575/2013 by virtue of applicable national law. |
| 0035 | TYPE OF ENTITY  The type of entity shall be reported based on the following categories:  (a) credit institution  Article 4(1), point (1), of Regulation (EU) No 575/2013;  (b) investment firm  Article 4(1), point (2), of Regulation (EU) No 575/2013;  (c) financial institution (other)  Article 4(1), points (20), (21) and (26), of Regulation (EU) No 575/2013  Financial institutions within the meaning of Article 4(1), point (26), of Regulation (EU) No 575/2013 which are not included in any of the categories (d), (e) or (g);  (d) (mixed) financial holding company  Article 4(1), points (20) and (21), of Regulation (EU) No 575/2013;  (e) ancillary services undertaking  Article 4(1), point (18), of Regulation (EU) No 575/2013;  (f) securitisation special purpose entity (SSPE),  Article 4(1), point (66), of Regulation (EU) No 575/2013;  (g) covered bond company  Entity set up to issue covered bonds or to hold the collateral securing a covered bond, if not included in any of the categories (a), (b) or (d) to (f) above;  (h) other type of entity  Entity other than those referred to in points (a) to (g).  Where an entity is not subject to Regulation (EU) No 575/2013 and Directive 2013/36/EU, but subject to provisions at least equivalent to Basel provisions, the relevant category shall be determined on a best effort basis. |
| 0040 | **SCOPE OF DATA: solo fully consolidated (SF) OR solo partially consolidated (SP)**  “SF” shall be reported for individual subsidiaries fully consolidated.  “SP” shall be reported for individual subsidiaries partially consolidated. |
| 0050 | **COUNTRY CODE**  Institutions shall report the two-letter country code referred to in ISO 3166-1 alpha-2. |
| 0060 | SHARE OF HOLDING (%)  This percentage refers to the actual share of capital the parent undertaking holds in subsidiaries. In case of full consolidation of a direct subsidiary, the actual share is e.g. 70 %. In accordance with Article 4(1), point (16), of Regulation (EU) No 575/2013, the share of holding of a subsidiary to be reported results from a multiplication of the shares between the subsidiaries concerned. |
| 0065 | **OFFSETTING GROUP**  ‘Offsetting group’ shall mean any of the following:   * a group of entities, for which the competent authority has granted the permission to use positions in one institution or undertaking of that group to offset positions in another institution or undertaking of that group in accordance with Article 325b of Regulation (EU) No 575/2013; * any individual entity whose positions cannot be offset against the positions of any other entity of the same group subject to consolidated supervision in accordance with Directive 2013/36/EU, because the competent authority has not granted the permission in accordance with Article 325b of that Regulation.   Institutions shall indicate the offsetting group that each entity listed in the template belongs to, if they meet the following two conditions:  (a) They calculate the own funds requirements for their business subject to market risk in accordance with Part Three, Title IV, Chapter 1a or Chapter 1b, or both, of Regulation (EU) No 575/2013, or are subject to the obligation to report information on those own funds requirements in accordance with Article 430(2a) or (2b) of that Regulation;  (b) The group subject to consolidation supervision in accordance with Directive 2013/36/EU includes at least two offsetting groups.  The values reported in this column shall be ‘Offsetting group 1’, ‘Offsetting group 2’, etc. The mapping provided between the legal entities and the offsetting groups shall be consistent over time, consisten across reports of the same group subject to consolidated supervision and consistent with the identification of the offsetting groups in the templates included in [Annex I to Regulatoin (EU) 2021/453].  Where the institution meets condition (a) specified above, but the group subject to consolidation supervision in accordance with Directive 2013/36/EU includes only one single offsetting group, institutions shall indicate ‘Single offsetting group’ in the row corresponding to the parent of the group reported in this template. |
| 0070-0240 | INFORMATION ON ENTITIES SUBJECT TO OWN FUNDS REQUIREMENT  The section of detailed information (i.e. columns 0070 to 0240) shall gather information only on those entities and subgroups which, being within the scope of consolidation (Part One, Title II, Chapter 2 of Regulation (EU) No 575/2013), are effectively subject to solvency requirements laid down in Regulation (EU) No 575/2013 or provisions at least equivalent to Basel provisions (i.e, reported yes in column 0030).  Information shall be included about all individual institutions of a consolidated group that are subject to own funds requirements, regardless where they are located.  The information reported in this part shall reflect the local solvency rulesof the jurisdictionin which the institution is operating (therefore, for this template, it is not necessary to do a double calculation on an individual basis on the basis of the parent institution’s rules). When local solvency rules differ from Regulation (EU) No 575/2013 and a comparable breakdown is not given, the information shall be completed where data are available in the respective granularity. Therefore, this part is a factual template that summarises the calculations that the individual institutions of a group shall carry out, bearing in mind that some of those institutions may be subject to different solvency rules.  **Reporting of fixed overheads of investment firms:**  Investment firms shall include own funds requirements related to fixed overheads in their calculation of capital ratio pursuant to Articles 95, 96, 97 and 98 of Regulation (EU) No 575/2013.  The part of the total risk exposure amount related to fixed overheads shall be reported in column 0100 of this template. |
| 0070 | TOTAL RISK EXPOSURE AMOUNT  The sum of the columns 0080 to 0110 shall be reported. |
| 0075 | OF WHICH: FLOOR ADJUSTMENT (OUTPUT FLOOR TREA)  Entities shall report the floor adjustment calculated on an individual basis. |
| 0080 | CREDIT; COUNTERPARTY CREDIT; DILUTION RISKS, FREE DELIVERIES AND SETTLEMENT/DELIVERY RISK  The amount to be reported in this column shall correspond to the sum of risk weighted exposure amounts that are equal or equivalent to the ones that must be reported in row 0040 “RISK WEIGHTED EXPOSURE AMOUNTS FOR CREDIT, COUNTERPARTY CREDIT AND DILUTION RISKS AND FREE DELIVERIES” and the amounts of own funds requirements that are equal or equivalent to the ones that must be reported in row 0490 “TOTAL RISK EXPOSURE AMOUNT FOR SETTLEMENT/DELIVERY RISKS” of template CA2. |
| 0090 | MARKET RISKS  The amount to be reported in this column shall correspond to the amount of own funds requirements that are equal or equivalent to the ones that must be reported in row 0520 “TOTAL RISK EXPOSURE AMOUNT FOR THE BUSINESS SUBJECT TO MARKET RISK” of template CA2. |
| 0100 | OPERATIONAL RISK  The amount to be reported in this column shall correspond to the risk exposure amount that is equal or equivalent to the one that shall be reported in row 0590 “TOTAL RISK EXPOSURE AMOUNT FOR OPERATIONAL RISKS (OpR)” of the template CA2.  Fixed overheads shall be included in this column including the row 0630 “ADDITIONAL RISK EXPOSURE AMOUNT DUE TO FIXED OVERHEADS” of template CA2. |
| 0110 | OTHER RISK EXPOSURE AMOUNTS  The amount to be reported in this column shall correspond to the risk exposure amount not especially listed above. It shall be the sum of the amounts of rows 0640, 0680 and 0690 of template CA2. |
| 0120-0240 | DETAILED INFORMATION ON GROUP SOLVENCY OWN FUNDS  The information reported in the following columns shall reflect the local solvency rules of the Member State in which the entity or subgroup is operating. |
| 0120 | OWN FUNDS  The amount to be reported in this column corresponds to the amount of own funds that are equal or equivalent to the ones that must be reported in row 0010 “OWN FUNDS” of the template CA1. |
| 0130 | OF WHICH: QUALIFYING OWN FUNDS  Article 82 of Regulation (EU) No 575/2013  This column shall only be provided for the subsidiaries reported on an individual basis that are fully consolidated and that are institutions.  Qualifying holdings are, for the subsidiaries specified above, the instruments (plus related retained earnings, share premium accounts and other reserves) owned by persons other than the undertakings and included in the of Regulation (EU) No 575/2013 consolidation.  The amount to be reported shall include the effects of any transitional provisions. It shall be the eligible amount on the date of reporting. |
| 0140 | RELATED OWN FUNDS INSTRUMENTS, RELATED RETAINED EARNINGS, SHARE PREMIUM ACCOUNTS AND OTHER RESERVES  Article 87(1), point (b), of Regulation (EU) No 575/2013 |
| 0150 | TOTAL TIER 1 CAPITAL  Article 25 of Regulation (EU) No 575/2013 |
| 0160 | OF WHICH: QUALIFYING TIER 1 CAPITAL  Article 82 of Regulation (EU) No 575/2013  This column shall only be provided for the subsidiaries reported on an individual basis that are fully consolidated and that are institutions.  Qualifying holdings are, for the subsidiaries specified above, the instruments (plus related retained earnings and share premium accounts) owned by persons other than the undertakings included in the Regulation (EU) No 575/2013 consolidation.  The amount to be reported shall include the effects of any transitional provision. It shall be the eligible amount on the date of reporting. |
| 0170 | RELATED T1 INSTRUMENTS, RELATED RETAINED EARNINGS AND SHARE PREMIUM ACCOUNTS  of Article 85(1), point (b), of Regulation (EU) No 575/2013 |
| 0180 | COMMON EQUITY TIER 1 CAPITAL  Article 50 of Regulation (EU) No 575/2013 |
| 0190 | OF WHICH: MINORITY INTERESTS  Article 81 of Regulation (EU) No 575/2013  This column shall only be reported for subsidiaries that are fully consolidated and that are institutions, except for the subsidiaries referred to in Article 84(3) of Regulation (EU) No 575/2013. Each subsidiary shall be considered on a sub-consolidated basis for all the calculations required by Article 84 of Regulation (EU) No 575/2013, where relevant, in accordance with Article 84(2), otherwise on a solo basis.  Minority interests are, for the subsidiaries specified above, the CET1 instruments (plus related retained earnings and share premium accounts) owned by persons other than the undertakings included in the Regulation (EU) No 575/2013 consolidation.  The amount to be reported shall include the effects of any transitional provisions. It shall be the eligible amount on the date of reporting. |
| 0200 | RELATED OWN FUNDS INSTRUMENTS, RELATED RETAINED EARNINGS, SHARE PREMIUM ACCOUNTS AND OTHER RESERVES  Article 84(1), point (b), of Regulation (EU) No 575/2013 |
| 0210 | ADDITIONAL TIER 1 CAPITAL  Article 61 of Regulation (EU) No 575/2013 |
| 0220 | OF WHICH: QUALIFYING ADDITIONAL TIER 1 CAPITAL  Articles 82 and 83 of Regulation (EU) No 575/2013  This column shall only be provided for the subsidiaries that are fully consolidated and that are institutions, except for the subsidiaries referred to in Article 85(2) of Regulation (EU) No 575/2013. Each subsidiary shall be considered on a sub-consolidated basis for all the calculations required in Article 85 of Regulation (EU) No 575/2013, where relevant, in accordance with Article 85(2), otherwise on a solo basis.  Minority interests are, for the subsidiaries specified above, the AT1 instruments (plus related retained earnings and share premium accounts) owned by persons other than the undertakings included in the Regulation (EU) No 575/2013 consolidation.  The amount to be reported shall include the effects of any transitional provisions. It shall be the eligible amount on the date of reporting. |
| 0230 | TIER 2 CAPITAL  Article 71 of Regulation (EU) No 575/2013 |
| 0240 | OF WHICH: QUALIFYING TIER 2 CAPITAL  Articles 82 and 83 of Regulation (EU) No 575/2013  This column shall only be provided for the subsidiaries that are fully consolidated and that are institutions, except for subsidiaries referred to in Article 87(2) of Regulation (EU) No 575/2013. Each subsidiary shall be considered on a sub-consolidated basis for the purpose of all the calculations required in Article 87 of Regulation (EU) No 575/2013, if relevant, in accordance with Article 87(2) of that Regulation , otherwise on a solo basis.  Minority interests are, for the subsidiaries specified above, the T2 instruments (plus related retained earnings and share premium accounts) owned by persons other than the undertakings included in the Regulation (EU) No 575/2013 consolidation.  The amount to be reported shall include the effects of any transitional provisions. It shall be the eligible amount on the reference date. |
| 0250-0400 | INFORMATION ON THE CONTRIBUTION OF ENTITIES TO SOLVENCY OF THE GROUP |
| 0250-0290 | CONTRIBUTION TO RISKS  The information reported in the following columns shall be in accordance with the solvency rules applicable to the reporting institution. |
| 0250 | TOTAL RISK EXPOSURE AMOUNT  The sum of the columns 0260 to 0290 shall be reported. |
| 0260 | CREDIT; COUNTERPARTY CREDIT; DILUTION RISKS, FREE DELIVERIES AND SETTLEMENT/DELIVERY RISK  The amount to be reported shall be the risk weighted exposure amounts for credit risk and own funds requirements of settlement/delivery risk in accordance with Regulation (EU) No 575/2013, excluding any amount related to transactions with other entities included in the group consolidated solvency ratio computation. |
| 0270 | MARKET RISKS  Risk exposure amounts for market risks are to be computed at each entity level in accordance with Regulation (EU) No 575/2013. Entities shall report the contribution to the total risk exposure amounts for market risk of the group. The sum of amounts reported here shall correspond to the amount reported in row 0520 “TOTAL RISK EXPOSURE AMOUNT FOR THE BUSINESS SUBJECT TO MARKET RISK” of the consolidated report. |
| 0280 | OPERATIONAL RISK  The amount to be reported in this column shall correspond to the risk exposure amount for operational risk.  Fixed overheads shall be included in this column. |
| 0290 | OTHER RISK EXPOSURE AMOUNTS  The amount to be reported in this column shall correspond to the risk exposure amount for risks other than those listed above. |
| 0300-0400 | CONTRIBUTION TO OWN FUNDS  This part of the template is not intended to impose on institutions a full computation of the total capital ratio at the level of each entity.  Columns 0300 to 0350 shall be reported for those consolidated entities which contribute to own funds by minority interest, qualifying Tier 1 capital or qualifying own funds. Subject to the threshold referred to in the last paragraph of chapter 2.3 of Part II above, columns 0360 to 0400 shall be reported for all consolidated entities which contribute to the consolidated own funds.  Own funds brought to an entity by the rest of entities included within the scope of the reporting entity shall not to be taken into account, only the net contribution to the group own funds shall be reported in this column (mainly the own funds raised from third parties and accumulated reserves).  The information reported in the following columns shall be in accordance with the solvency rules applicable to the reporting institution. |
| 0300-0350 | QUALIFYING OWN FUNDS INCLUDED IN CONSOLIDATED OWN FUNDS  The amount to be reported as “QUALIFYING OWN FUNDS INCLUDED IN CONSOLIDATED OWN FUNDS” shall be the amount as derived from Part Two, Title II of Regulation (EU) No 575/2013, excluding any fund brought in by other group entities. |
| 0300 | QUALIFYING OWN FUNDS INCLUDED IN CONSOLIDATED OWN FUNDS  Article 87 of Regulation (EU) No 575/2013 |
| 0310 | QUALIFYING TIER 1 INSTRUMENTS INCLUDED IN CONSOLIDATED TIER 1 CAPITAL  Article 85 of Regulation (EU) No 575/2013 |
| 0320 | MINORITY INTERESTS INCLUDED IN CONSOLIDATED COMMON EQUITY TIER 1 CAPITAL  Article 84 of Regulation (EU) No 575/2013  The amount to be reported shall the amount of minority interests of a subsidiary that is included in consolidated CET1 in accordance with the Regulation (EU) No 575/2013. |
| 0330 | QUALIFYING TIER 1 INSTRUMENTS INCLUDED IN CONSOLIDATED ADDITIONAL TIER 1 CAPITAL  Article 86 of Regulation (EU) No 575/2013  The amount to be reported shall the amount of qualifying T1 capital of a subsidiary that is included in consolidated AT1 in accordance with the Regulation (EU) No 575/2013. |
| 0340 | QUALIFYING OWN FUNDS INSTRUMENTS INCLUDED IN CONSOLIDATED TIER 2 CAPITAL  Article 88 of Regulation (EU) No 575/2013  The amount to be reported shall the amount of qualifying own funds of a subsidiary that is included in consolidated T2 in accordance with the Regulation (EU) No 575/2013. |
| 0350 | MEMORANDUM ITEM: GOODWILL (-) / (+) NEGATIVE GOODWILL |
| 0360-0400 | CONSOLIDATED OWN FUNDS  Article 18 of Regulation (EU) No 575/2013  The amount to be reported as “CONSOLIDATED OWN FUNDS” shall be the amount as derived from the balance sheet, excluding any fund brought in by other group entities. |
| 0360 | CONSOLIDATED OWN FUNDS |
| 0370 | OF WHICH: COMMON EQUITY TIER 1 |
| 0380 | OF WHICH: ADDITIONAL TIER 1 |
| 0390 | OF WHICH: CONRIBUTIONS TO CONSOLIDATED RESULT  The contribution of each entity to the consolidated result (profit or loss (-)) shall be reported. That includes the results attributable to minority interests. |
| 0400 | OF WHICH: (-) GOODWILL / (+) NEGATIVE GOODWILL  Goodwill or negative goodwill of the reporting entity on the subsidiary shall be reported here. |
| 0410-0480 | CAPITAL BUFFERS  The structure of the reporting of capital buffers for the GS template shall follow the general structure of the template CA4, using the same reporting concepts. When reporting the capital buffers for the GS template, the relevant amounts shall be reported in accordance with the provisions applicable to determine the buffer requirement for the consolidated situation of a group. Therefore, the reported amounts of capital buffers shall represent the contributions of each entity to group capital buffers. The amounts reported shall be based on the national provisions transposing Directive 2013/36/EU and on Regulation (EU) No 575/2013, including any transitional provisions provided for therein. |
| 0410 | COMBINED BUFFER REQUIREMENT  Article 128, point (6) of Directive 2013/36/EU |
| 0420 | CAPITAL CONSERVATION BUFFER  Article 128, point (1) and Article 129 of Directive 2013/36/EU  In accordance with Article 129(1) of Directive 2013/36/EU, the capital conservation buffer is an additional amount of Common Equity Tier 1 capital. Due to the fact that the capital conservation buffer rate of 2.5 % is stable, an amount shall be reported in this cell. |
| 0430 | INSTITUTION SPECIFIC COUNTERCYCLICAL CAPITAL BUFFER  Article 128, point (2), Article 130 and Articles 135 to 140 of Directive 2013/36/EU  The concrete amount of the countercyclical buffer shall be reported in this cell. |
| 0440 | CONSERVATION BUFFER DUE TO MACRO-PRUDENTIAL OR SYSTEMIC RISK IDENTIFIED AT THE LEVEL OF A MEMBER STATE  Article 458(2),point (d)(iv) of Regulation (EU) No 575/2013  The amount of the conservation buffer due to macro-prudential or systemic risk identified at the level of a Member State, which can be requested in accordance with Article 458 of Regulation (EU) No 575/2013 in addition to the capital conservation buffer, shall be reported in this cell. |
| 0450 | SYSTEMIC RISK BUFFER  Article 128, point (5), Articles 133 and 134 of Directive 2013/36/EU  The amount of the systemic risk buffer shall be reported in this cell. |
| 0470 | GLOBAL SYSTEMICALLY IMPORTANT INSTITUTION BUFFER  Article 128, point (3) and Article 131 of Directive 2013/36/EU  The amount of the Global Systemically Important Institution buffer shall be reported in this cell. |
| 0480 | OTHER SYSTEMICALLY IMPORTANT INSTITUTION BUFFER  Article 128, point (4) and Article 131 of Directive 2013/36/EU  The amount of the Other Systemically Important Institution buffer shall be reported in this cell. |