

### Register of information: Guidance tables on submission to the CSSF

The summary tables below are designed to help Luxembourg-based financial entities falling under the scope of the DORA regulation and supervised by the CSSF or the ECB (FE) to determine, whether a register of information needs to be communicated to the CSSF and based on which consolidation level, or whether it needs to be submitted to another competent authority (table 1) as part of the consolidated register of its parent company. In case it is to be submitted to the CSSF on a consolidated basis, the second table provides details for which entities the information needs to be included in the register. These tables should identify a number of cases, without claiming to be exhaustive. In case of doubt, financial entities may always contact their supervision departments.

**Table 1: Obligation of submission and level of consolidation**

| The Financial Entity (FE) is not part of a group | The FE is the EU parent of a group of FEs |                          | The FE is a subsidiary within a group of FEs whose parent company (PC) is not in the EU/EEA | The FE is a subsidiary within a group of FEs whose EU PC is established in Luxembourg |                             |   | The FE is a subsidiary within a group of FEs whose PC in the EU is established in a Eurozone country |   |  | The FE is a subsidiary within a group of FEs whose PC in the EU is established in an EU/EEA country outside the Eurozone |  |
|--|---|--------------------------|---|---|-----------------------------|---|--|---|--|--|--|
|  | FE Supervised by the CSSF                 | FE supervised by the ECB |   | PC is supervised by the CSSF  | PC is supervised by the ECB | PC is not supervised by the CSSF or ECB | PC is supervised by the ECB  | PC is supervised by an NCA from the same sector | PC is supervised by an NCA from another sector | PC is supervised by an NCA from the same sector  | PC is supervised by an NCA from another sector |
| FE Individually To CSSF                          | FE Consolidated To CSSF                   | FE Consolidated To ECB*  | FE Individually To CSSF   | PC Consolidated To CSSF   | PC Consolidated To ECB*     | FE Individually To CSSF                 | PC Consolidated To ECB*  | PC Consolidated To same sector NCA              | FE Individually To CSSF                        | PC Consolidated To same sector NCA   | FE Individually To CSSF                        |

\* The ECB asks that the information be submitted at the highest level of consolidation within the Single Supervisory Mechanism (SSM) considering the prudential scope of consolidation. In accordance with the [DORA FAQs No 5](#), if the prudential scope of consolidation were to encompass financial entities within the meaning of DORA that belong to another (non-banking) financial sector, the register of information of this entity would therefore be encompassed in the consolidated/sub-consolidated RoI of the group and should consequently be reported to the ECB at consolidated level.

**Table 2: Identification of subsidiaries whose information must be included in the consolidated register to submit to the CSSF (submission of an EU parent entity established in Luxembourg under CSSF supervision)**

| Does the subsidiary belong to the same sector? | Where is the subsidiary located? | Is the subsidiary supervised by the CSSF? | Should the consolidated RoI include information about this subsidiary? |
|--|----------------------------------|---|--|
| Yes  | In Luxembourg                    | Yes                                       | Yes  |
| Yes  | In the EU or EEA                 | No  | Yes  |
| Yes  | Outside the EU or EEA            | No  | No   |
| No   | In Luxembourg                    | Yes                                       | Yes  |
| No   | In the EU or EEA                 | No  | No   |
| No   | Outside the EU or EEA            | No  | No   |