



Reporting Handbook for Investment Firms

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Reporting Handbook for Investment Firms

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Reporting Handbook for Investment Firms

1. Introduction

In accordance with the regulatory framework applicable to investment firms, composed of the Investment Firm Directive¹ (hereinafter the "IFD") and the Investment Firm Regulation² (hereinafter the "IFR"), both texts together constituting the "IFD package", investment firms are categorized into three different classes.

The IFD package applies to small and non-interconnected investment firms or "Class 3 IF" and investment firms other than small and non-interconnected investment firms or "Class 2 IF" (together referred to as the "investment firms under IFR" or "IFR IF") and subjects them to a harmonized European reporting framework. In accordance with the principle of proportionality, Class 3 IF are subject to a lighter reporting framework than Class 2 IF.

Large investment firms, that are systemically important or are exposed to the same types of risks as credit institutions, designated as "Class 1 IF", continue to fall under the scope of the CRR and CRD. Consequently, they are subject to the corresponding supervisory reporting requirements of the CRR.

Investment firms under IFR shall report information relating to the level, composition, requirements and calculation of capital requirements, level of activity, concentration risk and liquidity requirements according to the European reporting framework in accordance with the formats as well as the dates, definitions and instructions relating to these declarations, that have been drawn up by EBA in consultation with ESMA.

Class 2 IF shall report prudential data for the reference period ending 30 September 2021 for the first time and on a quarterly basis thereafter. Class 3 IF shall report the European reporting templates for the reference period ending 31 December 2021 for the first time and on an annual basis thereafter.

In addition, investment firms under IFR remain subject to the national reporting requirements laid down in circular CSSF 05/187 and shall continue to submit the national basic and ad hoc reporting templates in addition to the European reporting templates.

¹ Directive (EU) 2019/2034 of the European Parliament and of the Council of 27 November 2019 on the prudential supervision of investment firms and amending Directives 2002/87/EC, 2009/65/EC, 2011/61/EU, 2013/36/EU, 2014/59/EU and 2014/65/EU

² Regulation (EU) 2019/2033 of the European Parliament and of the Council of 27 November 2019 concerning the prudential requirements applicable to investment firms and amending Regulations (EU) No 1093/2010, (EU) No 575/2013, (EU) No 600/2014 and (EU) n°806/2014

The purpose of the Handbook on Reporting Requirements for Investment Firms (hereinafter the "Reporting Handbook") is to gather in one single document guidance on the reporting framework (points 2.-4.), including the reporting formats and technical specifications thereon (point 5.), that investment firms under IFR shall comply with.

2. Reporting requirements applicable to investment firms under IFR

2.1 Scope of application

The Investment Firm Directive³ (hereinafter the "IFD") and the Investment Firm Regulation⁴ (hereinafter the "IFR"), both texts together constituting the "IFD package", differentiate investment firms that are systemically important or are exposed to the same types of risks as credit institutions (hereinafter "Class 1 IF") from other investment firms.

The IFD package subjects small and non-interconnected investment firms (hereinafter "Class 3 IF") and investment firms other than small and non-interconnected investment firms (hereinafter "Class 2 IF") (together referred to as the "investment firms under IFR" or "IFR IF") to specific reporting requirements that are proportionate to the relative size, nature or complexity of their business model or risks. Accordingly, Class 3 IF are subject to a lighter reporting framework than Class 2 IF.

The present Reporting Handbook applies to "investment firms under IFR" who are investment firms incorporated under Luxembourg law, including their branches, to the Luxembourg branches of third-country investment firms. Branches in Luxembourg of investment firms whose head office is located in another EU Member State are also subject to certain parts of the Reporting Handbook.

³ Directive (EU) 2019/2034 of the European Parliament and of the Council of 27 November 2019 on the prudential supervision of investment firms and amending Directives 2002/87/EC, 2009/65/EC, 2011/61/EU, 2013/36/EU, 2014/59/EU and 2014/65/EU

⁴ Regulation (EU) 2019/2033 of the European Parliament and of the Council of 27 November 2019 concerning the prudential requirements applicable to investment firms and amending Regulations (EU) No 1093/2010, (EU) No 575/2013, (EU) No 600/2014 and (EU) n°806/2014

Investment firms that are to be treated as credit institutions in accordance with article 4.1.1.b) of the CRR (Class 1 IF) continue to fall under the scope of the CRR and CRD and are subject to the corresponding supervisory reporting requirements of the CRR, specified in the Commission Implementing Regulation (EU) No 2021/451 repealing Commission Implementing Regulation 680/2014 as amended and Commission Implementing Regulation (EU) No 2021/453. Class 1 IF shall comply with the reporting requirements for credit institutions published on the website of the CSSF ([Reporting requirements for credit institutions](#)).

Points 2.2 and 2.3 provide a general overview of the reporting areas governed by EU regulations and those that are governed by national provisions. Point 2.4 provides explanations as regards the level of application of the reporting requirements.

2.2 Reporting areas covered by EU regulations

2.2.1 Reporting requirements for CRR IF

The present point applies to investment firms that are either required or allowed by the CSSF in accordance with Article 1, paragraph 2 IFR or paragraph 5 IFR, respectively, to apply the requirements of the CRR (hereinafter “CRR IF”).

The Reporting Handbook does not yet comprise detailed instructions for CRR IF as the CSSF has not identified any CRR IF to date. These instructions will be defined in due course.

2.2.2 Reporting requirements for IFR IF

EU regulations are *directly* applicable and do not require a legal transposition act at the national level.

The IFR, that entered into force on 26 June 2021, sets out distinct prudential requirements by class of investment firm regulated by the IFR. [The Commission Implementing Regulation \(EU\) 2021/2284 of 10 December 2021](#) ~~[The Final Draft ITS on Reporting and disclosures for investment firms.pdf](#) [\(europa.eu\)](#)⁵ of the EBA specifies the formats as well as the dates, definitions and instructions relating to the prudential declarations (hereinafter the “IFR reporting”) to be complied with by these undertakings for the purposes of the IFR.~~

For Class 2 IF, the following areas are covered by the IFR reporting:

- a) Own funds,
- b) Own funds requirements calculations,
- c) Fixed overheads requirements calculation
- d) Level of activity in respect of the conditions set out in Article 12(1) IFR
- e) K-factor requirements calculations
- f) Concentration risk requirements
- g) Liquidity requirements

For Class 3 IF, the following areas are covered by the IFR reporting:

- a) Own funds,
- b) Own funds requirements calculations,
- c) Fixed overheads requirements calculation
- d) Level of activity in respect of the conditions set out in Article 12(1) IFR
- e) Liquidity requirements

Branches in Luxembourg of investment firms whose head office is located in another EU Member State are not subject to the IFR reporting requirements.

⁵This report proposes a draft Commission Implementing Regulation for adoption by the European Commission. Pending its formal adoption of the Commission Implementing Regulation by the European Commission, this version of the ITS serves as a basis for drawing up the present Reporting Handbook.



The reporting requirements covered by Regulation (EU) 2019/2033 have to be submitted by IFR IF in accordance to the regulations related to it and, if applicable, to the instructions issued by the EBA in its answers within the context of the Q&A mechanism.

Detailed information on the IFR reporting are provided by the EBA under the following address www.eba.europa.eu/risk-analysis-and-data/reporting-frameworks/reporting-framework-3.1 under the section “New reporting requirements for investment firms (ITS on investment firms reporting and disclosure and RTS on reporting of thresholds for investment firms)” and point 1.g. respectively.

The objective of the EBA is to provide a comprehensive overview of the reporting requirements applicable for each reference date (including a consolidated version of the requirements and the unofficial regulatory text as well as the reporting templates and instructions).

The following table provides an overview of reporting framework version releases:

Reporting framework	Framework release date	Applicable for reports as of	Main changes from previous version
V3.1	03/2021	09/2021 Class 2 IF 12/2021 Class 3 IF	Original framework
<u>V3.2</u>	<u>12/2021</u>	<u>06/2022 Threshold monitoring</u>	<u>Introduction of Threshold Monitoring module</u>

2.3 Reporting areas covered by national provisions

The following reporting areas are covered by national provisions:

- ❖ Financial situation (table I) (P1.1): Monthly
- ❖ Off-balance sheet commitments (table III.1.) (P1.1): Quarterly
- ❖ Profit and loss account (table III.2.) (P1.1): Quarterly
- ❖ Staff numbers (table 2.9.) (P1.1): Quarterly
- ❖ AD HOC reporting (tables II.1., II.2.A., II.2.B., II.3., II.4., II.5., II.6., II.7., II.8., II.9. and II.10. to II.22.) (P2.1): Quarterly
- ❖ Persons responsible for certain functions and activities (Circulars CSSF 13/577 and 18/699): At December 31 of each year and whenever the persons designated in that table change during the financial year.

Branches in Luxembourg of investment firms whose head office is located in another EU Member State are subject to some of the reporting areas covered by national provisions.

The detailed instructions on the above listed tables in Circulars CSSF 08/364, CSSF 07/325 as amended, CSSF 05/187, CSSF 10/433 and IML 96/124 and the instructions relating to the electronic transmission thereof in Circulars CSSF 08/369 and CSSF 08/334 regarding encryption specifications for reporting firms are applicable.

2.4 Scope of application of the IFR reporting and the national reporting

Investment firms shall prepare the IFR reporting on an individual basis and, if applicable, on a consolidated basis.

The tables on reporting areas covered by national provisions shall be completed on an individual basis and, if applicable, on a consolidated basis.

Investment firms that are subject to a prudential consolidation in accordance with Article 7 IFR shall in particular comply with the provisions of Article 7.1 IFR.

3. Overview of the reporting requirements

The present point provides an overview of the main elements of the applicable reporting requirements (EU and national) (reporting templates, frequencies, remittance dates, template version, applicable EU regulations or CSSF circulars, among others) by type of investment firms, for CRR IF, Class 2 IF and Class 3 IF.

The tables under the following points provide summary guidance only. For detailed guidance, investment firms under IFR shall refer to www.eba.europa.eu/risk-analysis-and-data/reporting-frameworks/reporting-framework-3.1.

Further details regarding the accounting version of the reporting templates (codification L/N/S/C) as well as the "Preliminary/Final version" (N/D) are provided under point 4.2 Versioning conventions.



3.1 Investment firms reporting on an individual basis

3.1.1 CRR IF reporting on an individual basis

In accordance with point 2.2.1 of this Reporting Handbook, these instructions will be defined in due course.

3.1.2 Class 2 IF reporting on an individual basis

3.1.2.1 *Class 2 IF established under Luxembourg law WITH foreign branches*

Domain Code	Domain and templates	Frequency	1st application date	Latest remittance date	Versions to be provided
EU Reporting					
	Own funds: level, composition, requirements and calculation Article 54 of IFR Article 5 of the Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 Final draft ITS on Reporting and Disclosures of Investment Firms				
OWN_FUNDS_IF	IF 01.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version N to be provided Preliminary (N) version to be provided
	IF 02.01				
	IF 02.02				
	IF 03.00				
	IF 04.00				
	Level of activity – Thresholds review Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 the Final draft ITS on Reporting and Disclosures of Investment Firms				
THRESHOLDS	IF 05.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version N to be provided Preliminary (N) version to be provided
	K-Factors – Additional details Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
KFACTORS	IF 06.01	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version N to be provided Preliminary (N) version to be provided
	IF 06.02				
	IF 06.03				
	IF 06.04				
	IF 06.05				
	IF 06.06				
	IF 06.07				
	IF 06.08				
	IF 06.09				
	IF 06.10				

	IF 06.11				
	IF 06.12				
	IF 06.13				
KFACTORS_COR EP	C 18.00				
	C 19.00				
	C 20.00				
	C 21.00				
	C 22.00				
	C 23.00				
	C 24.00				
	C 25.00				
	C 34.02				
Concentration risk Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms					
CONC_RISKS	IF 07.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version N to be provided Preliminary (N) version to be provided
	IF 08.01				
	IF 08.02				
	IF 08.03				
	IF 08.04				
	IF 08.05				
IF 08.06					
Liquidity risk Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms					
LIQUIDITY	IF 09.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version N to be provided Preliminary (N) version to be provided
National Reporting					
Financial situation Circular CSSF 05/187					
P1.1_I	I.	Monthly		20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) and final (D) versions to be provided
Statistical ad hoc information relating to investment services Circular CSSF 05/187					
P1.1_II_EI	II.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) version to be provided
	II.2.A.				
	II.2.B.				
	II.3.				
	II.4.				
	II.6.				
	II.7.				
II.9.					
Statistical ad hoc information relating to activities Specialised PFS and Support PFS					

	Circular CSSF 05/187				
P1.1_II_OTH	II.5.	Quarterly		20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) version to be provided
	II.8.				
	II.10.				
	II.11.				
	II.12.				
	II.13.				
	II.14.				
	II.15.				
	II.16.				
	II.17.				
	II.18.				
	II.20.				
	II.21.				
II.22.					
	Off-balance sheet commitments Circular CSSF 05/187 and 10/433				
P1.1_III.1	III.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) version to be provided
	Profit and loss account Circular CSSF 05/187				
P1.1_III.2	III.2.	Quarterly		20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) and final (D) versions to be provided
	Staff numbers Circular IML 96/124				
S2.9	S 2.9	Quarterly		20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) version to be provided
	Persons responsible for certain functions and activities Circulars CSSF 13/577 and 18/699				
FUN_ACT	Table IF	Annually or in case of change during the financial year		20 th calendar day after the reporting reference date	Accounting version L to be provided

3.1.2.2

**Class 2 IF established under Luxembourg law
WITHOUT branches**

Domain Code	Domain and templates	Frequency	1 st application date	Latest remittance date	Versions to be provided
EU Reporting					
	Own funds: level, composition, requirements and calculation Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
OWN_FUNDS_IF	IF 01.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	IF 02.01				
	IF 02.02				
	IF 03.00				
	IF 04.00				
	Level of activity – Thresholds review Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
THRESHOLDS	IF 05.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	K-Factors – Additional details Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
KFACTORS	IF 06.01	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	IF 06.02				
	IF 06.03				
	IF 06.04				
	IF 06.05				
	IF 06.06				
	IF 06.07				
	IF 06.08				
	IF 06.09				
	IF 06.10				
	IF 06.11				
	IF 06.12				
	IF 06.13				
KFACTORS_COREP	C 18.00				
	C 19.00				
	C 20.00				
	C 21.00				
	C 22.00				
	C 23.00				
	C 24.00				
C 25.00					
	C 34.02				
Concentration risk					

	Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
CONC_RISKS	IF 07.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	IF 08.01				
	IF 08.02				
	IF 08.03				
	IF 08.04				
	IF 08.05				
	IF 08.06				
	Liquidity risk Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
LIQUIDITY	IF 09.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version L to be provided Preliminary (N) version to be provided
National Reporting					
	Financial situation Circular CSSF 05/187				
P1.1_I	I.	Monthly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) and final (D) versions to be provided
	Statistical ad hoc information relating to investment services Circular CSSF 05/187				
P1.1_II_EI	II.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
	II.2.A.				
	II.2.B.				
	II.3.				
	II.4.				
	II.6.				
	II.7.				
II.9.					
	Statistical ad hoc information relating to activities Specialised PFS and Support PFS Circular CSSF 05/187				
P1.1_II_OTH	II.5.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
	II.8.				
	II.10.				
	II.11.				
	II.12.				
	II.13.				
	II.14.				
	II.15.				
	II.16.				
	II.17.				
	II.18.				
II.20.					

	II.21.				
	II.22.				
Off-balance sheet commitments Circular CSSF 05/187 and 10/433					
P1.1_III.1	III.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Profit and loss account Circular CSSF 05/187					
P1.1_III.2	III.2.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) and final (D) versions to be provided
Staff numbers Circular IML 96/124					
S2.9	S 2.9	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Persons responsible for certain functions and activities Circulars CSSF 13/577 and 18/699					
FUN_ACT	Table IF	Annually or in case of change during the financial year		20 th calendar day after the reporting reference date	Accounting version L to be provided

3.1.2.3

Branches of investment firms whose head office is not in the EU and which are qualified as Class 2 IF in Luxembourg

Domain Code	Domain and templates	Frequency	1 st application date	Latest remittance date	Versions to be provided
EU Reporting					
	Own funds: level, composition, requirements and calculation Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
OWN_FUNDS_IF	IF 01.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version L to be provided
	IF 02.01				
	IF 02.02				
	IF 03.00				
	IF 04.00				

					Preliminary (N) version to be provided
	Level of activity – Thresholds review Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
THRESHOLDS	IF 05.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	K-Factors – Additional details Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
KFACTORS	IF 06.01	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	IF 06.02				
	IF 06.03				
	IF 06.04				
	IF 06.05				
	IF 06.06				
	IF 06.07				
	IF 06.08				
	IF 06.09				
	IF 06.10				
	IF 06.11				
	IF 06.12				
	IF 06.13				
KFACTORS_COREP	C 18.00				
	C 19.00				
	C 20.00				
	C 21.00				
	C 22.00				
	C 23.00				
	C 24.00				
	C 25.00				
C 34.02					
	Concentration risk Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
CONC_RISKS	IF 07.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version L to be provided Preliminary (N) version to be provided
IF 08.01					
IF 08.02					
IF 08.03					
IF 08.04					
IF 08.05					
IF 08.06					
	Liquidity risk Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				

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LIQUIDITY	IF 09.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version L to be provided Preliminary (N) version to be provided
National Reporting					
Financial situation Circular CSSF 05/187					
P1.1_I	I.	Monthly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) and final (D) versions to be provided
Statistical ad hoc information relating to investment services Circular CSSF 05/187					
P1.1_II_EI	II.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
	II.2.A.				
	II.2.B.				
	II.3.				
	II.4.				
	II.6.				
	II.7.				
Statistical ad hoc information relating to activities Specialised PFS and Support PFS Circular CSSF 05/187					
P1.1_II_OTH	II.5.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
	II.8.				
	II.10.				
	II.11.				
	II.12.				
	II.13.				
	II.14.				
	II.15.				
	II.16.				
	II.17.				
	II.18.				
	II.20.				
II.21.					
II.22.					
Off-balance sheet commitments Circular CSSF 05/187 and 10/433					
P1.1_III.1	III.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Profit and loss account Circular CSSF 05/187					
P1.1_III.2	III.2.	Quarterly		20 th calendar day after the	Accounting version L to be provided

				reporting reference date	Preliminary (N) and final (D) versions to be provided
Staff numbers Circular IML 96/124					
S2.9	S 2.9	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Persons responsible for certain functions and activities Circulars CSSF 13/577 and 18/699					
FUN_ACT	Table IF	Annually or in case of change during the financial year		20 th calendar day after the reporting reference date	Accounting version L to be provided

3.1.2.4

Branches of investment firms whose head office is in the EU (EU based Class 2 IF)

National Reporting					
Financial situation Circular CSSF 07/325 as amended					
P1.1_I	I.	Semi-annually		30 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Off-balance sheet commitments Circular CSSF 07/325 as amended					
P1.1_III.1	III.1.	Semi-annually		30 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Profit and loss account Circular CSSF 07/325 as amended					
P1.1_III.2	III.2.	Semi-annually		30 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Staff numbers					

	Circular IML 96/124				
S2.9	S 2.9	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided

3.1.3 Class 3 IF reporting on an individual basis

3.1.3.1 *Class 3 IF established under Luxembourg law WITH foreign branches*

Domain Code	Domain and templates	Frequency	1 st application date	Latest remittance date	Versions to be provided
EU Reporting					
	Own funds: level, composition, requirements and calculation Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
OWN_FUNDS_IF	IF 01.01	Annually	31 December 2021	11 February	Accounting version N to be provided Preliminary (N) version to be provided
	IF 02.03				
	IF 02.04				
	IF 03.01				
	Level of activity – Thresholds review Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
THRESHOLDS	IF 05.00	Annually	31 December 2021	11 February	Accounting version N to be provided Preliminary (N) version to be provided
	Liquidity risk (ONLY if not exempted on the basis of Article 43(1) of IFR) Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
LIQUIDITY	IF 09.01	Annually	31 December 2021	11 February	Accounting version N to be provided Preliminary (N) version

					to be provided
National Reporting					
	Financial situation Circular CSSF 05/187				
P1.1_I	I.	Monthly		20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) and final (D) versions to be provided
	Statistical ad hoc information relating to investment services Circular CSSF 05/187				
P1.1_II_EI	II.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) version to be provided
	II.2.A.				
	II.2.B.				
	II.3.				
	II.4.				
	II.6.				
	II.7.				
	II.9.				
	Statistical ad hoc information relating to activities Specialised PFS and Support PFS Circular CSSF 05/187				
P1.1_II_OTH	II.5.	Quarterly		20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) version to be provided
	II.8.				
	II.10.				
	II.11.				
	II.12.				
	II.13.				
	II.14.				
	II.15.				
	II.16.				
	II.17.				
	II.18.				
	II.20.				
	II.21.				
	II.22.				
	Off-balance sheet commitments Circular CSSF 05/187 and 10/433				
P1.1_III.1	III.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) version to be provided
	Profit and loss account Circular CSSF 05/187				
P1.1_III.2	III.2.	Quarterly		20 th calendar day after	Accounting versions



				the reporting reference date	L/S/N to be provided Preliminary (N) and final (D) versions to be provided
Staff numbers Circular IML 96/124					
S2.9	S 2.9	Quarterly		20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) version to be provided
Persons responsible for certain functions and activities Circular CSSF 13/577 as amended					
FUN_ACT	Table IF	Annually or in case of change during the financial year		20 th calendar day after the reporting reference date	Accounting version L to be provided

3.1.3.2

Class 3 IF established under Luxembourg law WITHOUT branches

Domain Code	Domain and templates	Frequency	1 st application date	Latest remittance date	Versions to be provided
EU Reporting					
	Own funds: level, composition, requirements and calculation Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
OWN_FUNDS_IF	IF 01.01	Annually	31 December 2021	11 February	Accounting version L to be provided Preliminary (N) version to be provided
	IF 02.03				
	IF 02.04				
	IF 03.01				
	Level of activity – Thresholds review Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
THRESHOLDS	IF 05.00	Annually	31 December 2021	11 February	Accounting version L to be provided

					Preliminary (N) version to be provided
	Liquidity risk (ONLY if not exempted on the basis of Article 43(1) of IFR) Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
LIQUIDITY	IF 09.01	Annually	31 December 2021	11 February	Accounting version L to be provided Preliminary (N) version to be provided
National Reporting					
Financial situation Circular CSSF 05/187					
P1.1_I	I.	Monthly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) and final (D) versions to be provided
Statistical ad hoc information relating to investment services Circular CSSF 05/187					
P1.1_II_EI	II.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
	II.2.A.				
	II.2.B.				
	II.3.				
	II.4.				
	II.6.				
	II.7.				
II.9.					
Statistical ad hoc information relating to activities Specialised PFS and Support PFS Circular CSSF 05/187					
P1.1_II_OTH	II.5.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
	II.8.				
	II.10.				
	II.11.				
	II.12.				
	II.13.				
	II.14.				
	II.15.				
	II.16.				
	II.17.				
	II.18.				
II.20.					
II.21.					
II.22.					
Off-balance sheet commitments Circular CSSF 05/187 and 10/433					
P1.1_III.1	III.1.	Quarterly		20 th calendar day after the	Accounting version L to be provided

				reporting reference date	Preliminary (N) version to be provided
Profit and loss account Circular CSSF 05/187					
P1.1_III.2	III.2.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) and final (D) versions to be provided
Staff numbers Circular IML 96/124					
S2.9	S 2.9	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Persons responsible for certain functions and activities Circular CSSF 13/577 as amended					
FUN_ACT	Table IF	Annually or in case of change during the financial year		20 th calendar day after the reporting reference date	Accounting version L to be provided

3.1.3.3

Branches of investment firms whose head office is not in the EU and which are qualified as Class 3 IF in Luxembourg

Domain Code	Domain and templates	Frequency	1 st application date	Latest remittance date	Versions to be provided
EU Reporting					
Own funds: level, composition, requirements and calculation Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms					
OWN_FUNDS_IF	IF 01.01	Annually	31 December 2021	11 February	Accounting version L to be provided Preliminary (N) version to be provided
	IF 02.03				
	IF 02.04				
	IF 03.01				
Level of activity – Thresholds review Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms					

THRESHOLDS	IF 05.00	Annually	31 December 2021	11 February	Accounting version L to be provided Preliminary (N) version to be provided
Liquidity risk (ONLY if not exempted on the basis of Article 43(1) of IFR) Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms					
LIQUIDITY	IF 09.01	Annually	31 December 2021	11 February	Accounting version L to be provided Preliminary (N) version to be provided
National Reporting					
Financial situation Circular CSSF 05/187					
P1.1_I	I.	Monthly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) and final (D) versions to be provided
Statistical ad hoc information relating to investment services Circular CSSF 05/187					
P1.1_II_EI	II.1. II.2.A. II.2.B II.3. II.4. II.6. II.7. II.9.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Statistical ad hoc information relating to activities Specialised PFS and Support PFS Circular CSSF 05/187					
P1.1_II_OTH	II.5. II.8. II.10. II.11. II.12. II.13. II.14. II.15. II.16. II.17. II.18. II.20. II.21. II.22.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Off-balance sheet commitments					

Circular CSSF 05/187 and 10/433					
P1.1_III.1	III.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Profit and loss account Circular CSSF 05/187					
P1.1_III.2	III.2.	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) and final (D) versions to be provided
Staff numbers Circular IML 96/124					
S2.9	S 2.9	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Persons responsible for certain functions and activities Circular CSSF 13/577 as amended					
FUN_ACT	Table IF	Annually or in case of change during the financial year		20 th calendar day after the reporting reference date	Accounting version L to be provided

3.1.3.4

Branches of investment firms whose head office is in the EU (EU based Class 3 IF)

National Reporting					
Financial situation Circular CSSF 07/325 as amended					
P1.1_I	I.	Semi-annually		30 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Off-balance sheet commitments Circular CSSF 07/325 as amended					
P1.1_III.1	III.1.	Semi-annually		30 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided

Profit and loss account Circular CSSF 07/325 as amended					
P1.1_III.2	III.2.	Semi-annually		30 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
Staff numbers Circular IML 96/124					
S2.9	S 2.9	Quarterly		20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided

3.2 Investment firms reporting on a consolidated basis

3.2.1 CRR IF reporting on a consolidated basis

In accordance with 2.2.1 of this Reporting Handbook, these instructions will be defined in due course.

3.2.2 Class 2 IF reporting on a consolidated basis

Domain Code	Domain and templates	Frequency	1 st application date	Latest remittance date	Versions to be provided
EU Reporting					
	Own funds: level, composition, requirements and calculation Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
OWN_FUNDS_IF	IF 01.00	Quarterly	30 September 2021	Q1: 12 May	Accounting version C to be provided Preliminary (N) version to be provided
	IF 02.01			Q2: 11 August	
	IF 02.02			Q3: 11 November	
	IF 03.00			Q4: 11 February	
	Level of activity – Thresholds review Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
THRESHOLDS	IF 05.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August	Accounting version C to be provided

				Q3: 11 November Q4: 11 February	Preliminary (N) version to be provided
K-Factors – Additional details Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms					
KFACTORS	IF 06.01	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version C to be provided Preliminary (N) version to be provided
	IF 06.02				
	IF 06.03				
	IF 06.04				
	IF 06.05				
	IF 06.06				
	IF 06.07				
	IF 06.08				
	IF 06.09				
	IF 06.10				
	IF 06.11				
	IF 06.12				
	IF 06.13				
KFACTORS_COREP	C 18.00				
	C 19.00				
	C 20.00				
	C 21.00				
	C 22.00				
	C 23.00				
	C 24.00				
C 25.00					
C 34.02					
Concentration risk Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms					
CONC_RISKS	IF 07.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version C to be provided Preliminary (N) version to be provided
	IF 08.01				
	IF 08.02				
	IF 08.03				
	IF 08.04				
	IF 08.05				
IF 08.06					
Liquidity risk Article 54 of IFR Article 5 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms					
LIQUIDITY	IF 09.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version C to be provided Preliminary (N) version to be provided
National Reporting (to be provided in paper form)					
Financial situation					
Circular CSSF 05/187					

P1.1_I	I.	Quarterly		20 th calendar day after the reporting reference date	Accounting version C to be provided Preliminary (N) and final (D) versions to be provided
Statistical ad hoc information relating to investment services Circular CSSF 05/187					
P1.1_II_EI	II.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting version C to be provided Preliminary (N) version to be provided
	II.2.A.				
	II.2.B.				
	II.3.				
	II.4.				
	II.6.				
	II.7.				
II.9.					
Statistical ad hoc information relating to activities Specialised PFS and Support PFS Circular CSSF 05/187					
P1.1_II_OTH	II.5.	Quarterly		20 th calendar day after the reporting reference date	Accounting version C to be provided Preliminary (N) version to be provided
	II.8.				
	II.10.				
	II.11.				
	II.12.				
	II.13.				
	II.14.				
	II.15.				
	II.16.				
	II.17.				
	II.18.				
	II.20.				
	II.21.				
II.22.					
Off-balance sheet commitments Circular CSSF 05/187 and 10/433					
P1.1_III.1	III.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting version C to be provided Preliminary (N) version to be provided
Profit and loss account Circular CSSF 05/187					
P1.1_III.2	III.2.	Quarterly		20 th calendar day after the reporting reference date	Accounting version C to be provided Preliminary (N) version to be provided
Staff numbers Circular IML 96/124					

S2.9	S 2.9	Quarterly		20 th calendar day after the reporting reference date	Accounting versions C to be provided Preliminary (N) version to be provided
Persons responsible for certain functions and activities Circulars CSSF 13/577 and 18/699					
FUN_ACT	Table IF	Annually or in case of change during the financial year		20 th calendar day after the reporting reference date	Accounting version L to be provided

3.2.3 Class 3 IF reporting on a consolidated basis

Domain Code	Domain and templates	Frequency	1 st application date	Latest remittance date	Versions to be provided
EU Reporting					
	Own funds: level, composition, requirements and calculation Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
OWN_FUNDS_IF	IF 01.01	Annually	31 December 2021	11 February	Accounting version C to be provided Preliminary (N) version to be provided
	IF 02.03				
	IF 02.04				
	IF 03.01				
	Level of activity – Thresholds review Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
THRESHOLDS	IF 05.00	Annually	31 December 2021	11 February	Accounting version C to be provided Preliminary (N) version to be provided
	Liquidity risk (ONLY if not exempted on the basis of Article 43(1) of IFR) Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
LIQUIDITY	IF 09.01	Annually	31 December 2021	11 February	Accounting version C to be provided

					Preliminary (N) version to be provided
National Reporting (to be provided in paper form)					
Financial situation Circular CSSF 05/187					
P1.1_I	I.	Quarterly		20 th calendar day after the reporting reference date	Accounting version C to be provided Preliminary (N) and final (D) versions to be provided
Statistical ad hoc information relating to investment services Circular CSSF 05/187					
P1.1_II_EI	II.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting version C to be provided Preliminary (N) version to be provided
	II.2.A.				
	II.2.B.				
	II.3.				
	II.4.				
	II.6.				
	II.7.				
	II.9.				
Statistical ad hoc information relating to activities Specialised PFS and Support PFS Circular CSSF 05/187					
P1.1_II_OTH	II.5.	Quarterly		20 th calendar day after the reporting reference date	Accounting version C to be provided Preliminary (N) version to be provided
	II.8.				
	II.10.				
	II.11.				
	II.12.				
	II.13.				
	II.14.				
	II.15.				
	II.16.				
	II.17.				
	II.18.				
	II.20.				
II.21.					
II.22.					
Off-balance sheet commitments Circular CSSF 05/187 and 10/433					
P1.1_III.1	III.1.	Quarterly		20 th calendar day after the reporting reference date	Accounting version C to be provided Preliminary (N) version to be provided
Profit and loss account Circular CSSF 05/187					
P1.1_III.2	III.2.	Quarterly		20 th calendar day after the reporting reference date	Accounting version C to be provided

					Preliminary (N) version to be provided
Staff numbers Circular IML 96/124					
S2.9	S 2.9	Quarterly		20 th calendar day after the reporting reference date	Accounting version C to be provided Preliminary (N) version to be provided
Persons responsible for certain functions and activities Circular CSSF 13/577 as amended					
FUN_ACT	Table IF	Annually or in case of change during the financial year		20 th calendar day after the reporting reference date	Accounting version L to be provided

3.3 Investment firm groups exempted in accordance with Article 8 IFR

In accordance with Article 8 IFR, the CSSF may exempt investment firm groups (hereinafter “IFG”) from the requirement to be supervised on a consolidated basis.

IFG shall submit the following templates to the CSSF:

	Group capital test Article 8 of IFR Article 7 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 The Final draft ITS on Reporting and Disclosures for Investment Firms				
IFG	IF 11.01	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version C to be provided Preliminary (N) version to be provided
	IF 11.02				
	IF 11.03				

3.4 Reporting for threshold monitoring purposes in accordance with Article 55 IFR

In accordance with Article 55 IFR, all investment firms 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 shall submit the following templates to the CSSF⁶:

	<u>Reporting for threshold monitoring purposes</u> <u>Article 55 of IFR</u> <u>Draft RTS specifying the obligation to provide information to the relevant competent authorities in order to allow the effective monitoring of the thresholds set out in points (a) and (b) of Article 8a(1) of Directive 2013/36/EU</u>				
<u>T MON</u>	<u>I 10.01</u>	<u>Quarterly</u>	<u>30 June 2022</u>	<u>Q1: 12 May</u> <u>Q2: 11 August</u> <u>Q3: 11 November</u> <u>Q4: 11 February</u>	<u>Accounting version C to be provided</u> <u>Preliminary (N) version to be provided</u>
	<u>I 10.02</u>				

4. Specific instructions

The present point provides an overview of the reporting reference dates (point 4.1) and the applicable accounting versions (point 4.2).

⁶ Where an investment firm is part of a group in which one or more other undertakings is an investment firm which carries out any of the activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU, all such investment firms in the group shall verify the value of their total assets on a monthly basis if the total value of the consolidated assets of the group is equal to or exceeds EUR 5 billion, calculated as an average of the previous 12 months. Such investment firms shall inform each other of their total assets on a monthly basis and report their consolidated total assets to the relevant competent authorities on a quarterly basis.

4.1 Reporting reference dates

The ~~Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021, Final draft ITS on Reporting and Disclosures for Investment Firms~~ specifies the reporting frequency and the reporting remittance dates that apply for the IFR reporting, as set out under the points below. Reporting remittance dates for the IFR reporting are different from those applicable to the reporting areas covered by national provisions.

The reporting remittance dates for the national and ad hoc reporting templates are specified under point 2.3 of the present Reporting Handbook and remain, for the time being, unchanged.

4.1.1 CRR IF

In accordance with point 2.2.1 of this Reporting Handbook, these instructions will be defined in due course.

4.1.2 Class 2 IF

Class 2 IF shall submit the reporting templates as specified under point 3. on the following reference dates:

- ❖ Monthly reporting: on the last day of each month
- ❖ Quarterly reporting: 31 March, 30 June, 30 September, 31 December
- ❖ Semi-annual reporting: 30 June, 31 December
- ❖ Annual reporting: 31 December

~~In accordance with the Final draft ITS on Reporting and Disclosures for Investment Firms, Class 2 IFs' first reporting reference date for the IFR reporting is 30 September 2021 and the remittance date is 11 November 2021. In accordance with the Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021, it enters into force on 11 January 2022.~~

4.1.3 Class 3 IF

Class 3 IF shall submit the reporting templates as specified under point 3. on the following reference dates:

- ❖ Monthly reporting: on the last day of each month
- ❖ Quarterly reporting: 31 March, 30 June, 30 September, 31 December
- ❖ Semi-annual reporting: 30 June, 31 December

~~Annual reporting: 31 December~~
~~In accordance with the Final draft ITS on Reporting and Disclosures for Investment Firms, Class 3 IFs' first reporting reference date for the IFR reporting is 31 December 2021 and the remittance date is 11 February 2022.~~

~~In accordance with the Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021, it enters into force on 11 January 2022.~~

4.1.4 IFGs

IFGs shall submit the reporting templates as specified under point 3. on the following reference dates:

~~Quarterly reporting: 31 March, 30 June, 30 September, 31 December~~

4.1.5 Threshold monitoring

~~All investment firms 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 shall submit the reporting templates as specified under point 3.4 on the following reference dates:~~

~~Quarterly reporting: 31 March, 30 June, 30 September, 31 December~~

~~In accordance with the Final draft RTS specifying the obligation to provide information to the relevant competent authorities in order to allow the effective monitoring of the thresholds set out in points (a) and (b) of Article 8a(1) of Directive 2013/36/EU, the first reporting reference date for the Threshold monitoring reporting is 30 June 2022 and the remittance date is 11 August 2022.~~

~~_____~~

~~In accordance with the Final draft ITS on Reporting and Disclosures for Investment Firms, IFGs' reporting reference date for the IFR reporting is 30 September 2021 and the remittance date is 11 November 2021. In accordance with the Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021, it enters into force on 11 January 2022.~~

4.2 Versioning conventions

2 codes shall be used for the versioning of reporting tables, i.e. the "Accounting version" (L/N/S/C) and the "Preliminary/Final version" (N/D). The codification of the "Accounting version" and the "Preliminary/Final version" is captured in the file naming convention, according to which the reporting files are to be communicated to the CSSF (cf. point 5.1).

4.2.1 Accounting version

The "Accounting version" codification is used to identify four different consolidation levels:

REPORTING HANDBOOK FOR INVESTMENT FIRMS

4.2.1.1 Reporting on an individual basis (for CRR IF and investment firms under IFR)

Depending on the applicability of the different templates (cf. point 3.1), investment firms established under Luxembourg law with foreign branches submit the requested information in (up to three) distinct *accounting versions*, using the following codes to distinguish the files for the purposes of the data transmission:

- ❖ Code **L**: reporting on an individual level, excluding foreign branches of Luxembourg based investment firms
- ❖ Code **N**: reporting on an individual level, including the information related to the investment firms incorporated under Luxembourg law (head office) including its foreign branches, after elimination of reciprocal transactions and outstanding balances between the head office and its branches
- ❖ Code **S**: information for each branch separately

Investment firms incorporated under Luxembourg law without branches, Luxembourg based branches of non-EU institutions and Luxembourg based branches of EU investment firms, shall submit the reporting requirements on an individual level, in one single version, using only the code **L**.

4.2.1.2 Reporting of CRR IF on a (sub-) consolidated basis

In accordance with point 2.2.1 of this Reporting Handbook, these instructions will be defined in due course.

4.2.1.3 Reporting of IFR IF on a consolidated basis

Investment firms under IFR, which are subject to supervision on a consolidated basis in accordance with Article 7 IFR are subject to reporting requirements on an individual basis and shall submit the versions as specified under point 4.2.1.1. In addition, in the context of their reporting requirements on a consolidated basis, they shall submit reporting tables using the code **C**.

The **C**-version shall include the information related to the investment firms under IFR incorporated under Luxembourg law including those of its subsidiaries and/or participating interests included in the scope of prudential consolidation and, where applicable, the information related to the branches of the entities comprised in the scope of consolidation, after elimination of reciprocal transactions and outstanding balances between the entities comprised in the scope of consolidation.



4.2.1.4 Reporting of IFGs

Investment Firm Groups (IFGs), which are benefiting from the exemption granted by the CSSF according to Article 8 IFR, shall submit the reporting requirements as specified under point 3.3, using the code C.

4.2.1.5 Reporting for threshold monitoring purposes

Investment firms under IFR, which are subject to Article 55 of the IFR, shall submit the reporting requirements specified under point 3.4, using the code C.

4.2.2 Preliminary/Final version

The code *final version* is used to distinguish national reporting tables carrying audited figures (final versions) from tables carrying non-audited figures (preliminary versions). The final version of the national reporting of financial information refers to the accounting year-end figures as audited by the external auditor.

All national reporting templates referring to financial information (financial situation (table I.) and profit and loss account (table III.2.)) have to be submitted in preliminary versions (the code preliminary version bearing the value 'N'). In addition to these preliminary figures of accounting versions L/S/N (as applicable according to point 4.2.1), investment firms shall submit annually a final version of all accounting versions L/S/N as applicable. For the final version, the code *final version* bears the value 'D'.

5. Reporting format and technical specifications

5.1 File format and file naming convention

5.1.1 Reporting areas governed by Regulation (EU) 2019/2033

Data points covered by EU Regulations shall be reported in the XBRL (eXtensible Business Reporting Language) format.

The XBRL taxonomies to be used for reporting purposes have been published by the EBA (European Banking Authority) under the following address:

[EBA reporting frameworks | European Banking Authority \(europa.eu\)](https://eba.europa.eu/reports-and-statistics/eba-reporting-frameworks)



The applicability is given here:

Owner	Version	Applicability	Status	URL
EBA	V3.1	From 2021-09 (CIFCL2 , SIFCL2 , CIFCL3 , SIFCL3 , IFGRTX) until the official applicability of V3.2	Final	EBA reporting frameworks European Banking Authority (europa.eu)
EBA	V3.2	From 2022-06 (THSMNT); From 2022-12 (CIFCL2 , SIFCL2 , CIFCL3 , SIFCL3 , IFGRTX) until the official applicability of V3.3	Final	EBA reporting frameworks European Banking Authority (europa.eu)

Unless specified otherwise under the present point, all XBRL instances to be sent to CSSF have to be fully compliant with the XBRL format defined by the EBA.

[We draw your attention to the fact that while XBRL taxonomy exists in two formats, the CSSF has retained the XBRL-XML format for the transmission of reporting templates, in accordance with EBA Filing Rules \(europa.eu\).](#)

The following “file naming conventions” and “entry points” apply:

Report name	File naming convention	Version	Data domains	Entry point
CIFCL2	“CIFCL2” “ COFIFR ”	From V3.1	OWN_FUNDS_IF THRESHOLDS KFACTORS KFACTORS_COREP CONC_RISKS LIQUIDITY	if_class2_con.xsd
SIFCL2	“SIFCL2” “ COFIFR ”	From V3.1	OWN_FUNDS_IF THRESHOLDS KFACTORS KFACTORS_COREP	if_class2_ind.xsd

			CONC_RISKS LIQUIDITY	
CIFCL3	"GOFIFR"	From V3.1	OWN_FUNDS_IF THRESHOLDS LIQUIDITY	if_class3_con.xsd
SIFCL3	"GOFIFR"	From V3.1	OWN_FUNDS_IF THRESHOLDS LIQUIDITY	if_class3_ind.xsd
IFGRTX	"GOFIFR"	From V3.1	IFG	if_grouptest.xsd
<u>THSMNT</u>	<u>"IFR"</u>	<u>From V3.2</u>	<u>T_MON</u>	<u>if_tm.xsd</u>

XBRL reporting takes place via .zip archives.

The mandatory file naming convention for .zip files is specified below:

Format:

TYRDIR-ENNNNNNNN-YYYY-MM-TTTTTT-C-D.ext

Code	Meaning	Structure	Authorised value
TYR	Reporting type	Char(3)	'IFR' constant
DIR	Direction	Char(3)	'REP' for Report_→ file sent to the CSSF 'FBX' for feedback on the results of the XBRL validation 'FDB' for feedback of the CSSF's internal reporting system (reserved) 'FBH' for feedback on the results of the transmission of the instance to a second-level European

			institution, such as the EBA (reserved)
E	Reporting entity	Char(1)	'P' (Investment firms)
NNNNNNNN	Identification number	Number(8)	00000001...99999999
YYYY	Year	Number(4)	
MM	Month	Number(2)	01...12
TTTTTT	Table	Char(6)	CIFCL2 (EBA V3.1 module if_class2_con) SIFCL2 (EBA V3.1 module if_class2_ind) CIFCL3 (EBA V3.1 module if_class3_con) SIFCL3 (EBA V3.1 module if_class3_ind) IFGRTX (EBA V3.1 module if_grouptest) <u>THSMNT (EBA V3.2 module if_tm)</u>
C	Accounting version	Char(1)	'L', 'N', 'C'
D	Final version	Char(1)	'N': non-definitive version
.ext	Extension	Char(5)	For 'REP' files: '.zip' For 'FBX' files: to be determined For 'FDB', 'FBH' files: to be determined (reserved for future use)

Same naming convention will apply for the xbrl reports included in the zip file, but with .xbrl as extension :

TYRDIR-ENNNNNNNN-YYYY-MM-TTTTTT-C-D.xbrl

Examples:

.ZIP	Instances
IFRREP-P00000999-2021-09-CIFCL2-C-N.zip	IFRREP-P00000999-2021-09-CIFCL2-C-N.xbrl

IFRREP-P00000999-2021-12-SIFCL3-L-N.zip	IFRREP-P00000999-2021-12-SIFCL3-L-N.xbrl
IFRREP-P00000999-2021-12-IFGRTX-C-N.zip	IFRREP-P00000999-2021-12-IFGRTX-C-N.xbrl

5.2 Data transmission and security envelope

5.2.1 Reporting areas governed by Regulation (EU) 2019/2033

5.2.1.1 *Transmission channel*

All reports governed by Regulation (EU) 2019/2033 shall be communicated to the CSSF through the “Investment firms reporting” module in the eDesk portal (<https://edesk.apps.cssf.lu/ifr/edesk-ifr>). The person in charge of submitting the reports is required to have an eDesk account (available with a LuxTrust authentication) and has to be linked to the Investment firm entity for that purpose. Further details can be found in the “Authentication and user account management” (User guide) from the dedicated section of the CSSF eDesk portal homepage:

<https://edesk.apps.cssf.lu/edesk-dashboard/dashboard/getstarted>

The main functionalities offered by the “Investment firms reporting” module are:

- ❖ Sending of the reportings along with technical controls to check compliance with format and naming convention before submission
- ❖ Follow-up of the reportings submitted through a dedicated dashboard
- ❖ Reception and consultation of reportings feedbacks

5.2.1.2 *Security*

The first security level is the LuxTrust authentication and the entity link principle that are described in the “Authentication and user account management” (User guide).

In addition, all the transmissions are made through an HTTPS encrypted Internet channel.



5.2.2 Reporting areas governed by national provisions

5.2.2.1 *Transmission channel*

All reports shall be communicated to the CSSF through the system of transmission channels introduced by circular CSSF 08/334 and shall use the related signature / encryption mechanisms (<https://www.cssf.lu/en/document/circular-cssf-08-334/>).

Further details are available through dedicated page on CSSF website:

<https://www.cssf.lu/en/file-transport-and-data-protection/>

5.3 Requirements regarding XBRL instances

5.3.1 Reporting areas governed by Regulation (EU) 2019/2033

The present point describes the main technical requirements that XBRL instances sent to the CSSF must fulfil.

5.3.1.1 *EBA XBRL Filing Rules*

Unless otherwise stated in the present document, all instances must be **fully compatible** with the applicable version of the EBA document “**Filing Rules**” that is part of the EBA taxonomy documentation.

The EBA XBRL filing rules can be downloaded on the same page as the corresponding taxonomy version:

[EBA reporting frameworks | European Banking Authority \(europa.eu\)](#)

Caveat:

1) Some of the rules are marked “**MUST**”, others are marked “**SHOULD**”. CSSF will usually not generate errors for the “**SHOULD**” rules, e.g. 2.6, 2.7, 2.21, 2.22, 2.23, 3.4, 3.5

5.3.1.2 *Instance coverage*

All CSSF instances cover a single set of data related to

- ❖ one single reporting entity
- ❖ one single reporting period
- ❖ one single unit (capital currency of the reporting entity)

- ❖ one single audit status (for the codes, see chapters “Preliminary and final versions”)
- ❖ one single Consolidation status (for the codes, see chapters “Reporting on an individual basis” and “**Reporting on a consolidated basis**”)
- ❖ if applicable, one single sub-report type

5.3.1.3 **No partial reports**

In full alignment with the EBA approaches, CSSF does NOT allow reports with partial information. There is no possibility to update submitted reports, only complete reports containing the full set of data to be reported will be accepted (any new instance will completely replace all prior sendings of the same report).

5.3.1.4 **Scheme and code**

The following schemes and code formats are to be used within the XBRL instance, as this is the approach as of EBA Filing rules v4.4 and later:

- ❖ **the CSSF file naming convention shall use the CSSF code**
- ❖ **inside the XBRL instance, a single code is to be used as follows**

<i>Order</i>	<i>Code</i>	<i>Scheme</i>	<i>Code format</i>	<i>Entity type</i>
1	LEI	<i>http://standards.iso.org/iso/17442</i>	<i>Normal LEI code officially assigned</i>	<i>Investment firm</i>
2	LIQ	<i>http://www.eba.europa.eu/eu/rs</i>	<i><PARENT_LEI>. CRDLIQSUBGRP</i> <i>The LEI code of the sub group parent combined with constant string “CRDLIQSUBGRP” and separated by a dot</i>	<i>Liquidity Subgroup</i>
3	CSSF	<i>http://www.ecb.europa.eu/suba_id</i>	<i>LUPnnnnn for IFs resp. in general</i>	<i>For future use or in case none of the above applies</i>

			<i><u>LUEnnnnn</u> as being composed of the constant string 'LU', an adequate CSSF entity type E (a capital character from A to Z) and nnnnn as a five digit CSSF entity code</i>	
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CSSF will make sure that instances sent by branches or liquidity subgroups that respect the above indications will not be rejected because of an EFR 2.8 error.





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