

Reporting Handbook for Investment Firms

VERSION 11 MARCH
2024VERSION 31 MARCH
2025



Date	Version	Туре	Changes
1 October 2021 1 July 2022	V1 V1.1	Final version Updated version	Initial version Update template numbers and article references to Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 (Section 2.2.2, Section 3 and Section 4.1) Precision on the type of XBRL code to be used for the electronic transmission of the reporting (Section 5.1.1) Reporting requirements for certain investment firms in accordance
25 January 2023	V1.2	Updated version	with Article 55 IFR (Section 3.4) Update of the versions to be provided for the EU reporting (Section 3.1, Section 3.2, Section 3.2 and Section 3.4) Precision on the preliminary and final versions to be provided (Section 4.2.2) Update of the EBA reporting framework V3.2 (Section 5.1)
11 March 2024	V1.3	Updated version	Reporting requirements for certain investment firms in accordance with Article 21b





			related to intermediate EU
			parent undertaking
			of Directive (EU)
			2019/878 of the
			European Parliament
			and of the Council of
			20 May 2019
			(Section 3.1.2.1, Section 3.1.2.2,
			Section 3.1.2.3,
			Section 3.1.3.1,
			Section 3137 I
			Section 3.1.3.3,
			Section 3.2.2 and
			Section 3.2.3)
			Precision on the
			preliminary and final
			versions to be provided (Section
			3.1.2.1, Section
			3.1.2.2, Section
			3.1.2.3, Section 3.1.3.1, Section 3.1.3.2, Section
			3.1.3.1, Section
			3.1.3.2, Section
			3.1.3.3, Section 3.2.3
			and Section 4.2.2)
			-
			Update of the EBA
			reporting framework
			V3.3 (Section 5.1 and Section 5.2)
			-
			Update of the means
			of communication
			and introduction of S3 system
			submission (for IPU
			reporting only) (Section 5.2) and
			contact information
31 March 2025	V1.4	Updated version	(Section 6) Minor changes to IFR
SI MAICH ZUZU	<u>v </u>	opuateu version	templates reported
			by class 2
			investment firms
			(Sections 3.1.2,
			3.2.2 and 5.1)
			<u>Precision on the</u>
			request and
			treatment of





	adjusted	reporting
	reference	and
	remittance	dates
	(Sections	4.1 and
	4.2.2.2)	



Reporting Handbook for Investment Firms

CONTENTS

1.	Introdu	uction	8 7
2.	Report	ing requirements applicable to investment fi	<u>rms</u>
	<u>under</u>		9 8
	2.1		9 8
	2.2	Reporting areas covered by EU regulations	10 9
		2.2.1 Reporting requirements for CRR IF	10 9
		2.2.2 Reporting requirements for IFR IF	10 9
	2.3	Reporting areas covered by national provisio	
	2.4		
2	0	national reporting	1312
<u>3.</u>		ew of the reporting requirements	13 12
	3.1	Investment firms reporting on an individual b 1312	<u>asıs</u>
		3.1.1 CRR IF reporting on an individual basis	13 12
		3.1.2 Class 2 IF reporting on an individual base	
		3.1.3 Class 3 IF reporting on an individual ba	
	3.2	Investment firms reporting on a consolidation	
	<u> </u>	basis	31 30
		3.2.1 CRR IF reporting on a consolidated bas	sis 31 30
		3.2.2 Class 2 IF reporting on a consolidation	ated
		basis	31 30
		3.2.3 Class 3 IF reporting on a consolidation	
		basis	34 33
	3.3	Investment firm groups exempted in accorda with Article 8 IFR	<u>ince</u> 36 35
	3.4	Reporting for threshold monitoring purpose	
	<u> </u>	accordance with Article 55 IFR	37 36
4.	Specifi	c instructions	38 36
	4.1	Reporting reference dates	38 36
		4.1.1 CRR IF	38 37
		4.1.2 Class 2 IF	38 37
		4.1.3 Class 3 IF	39 37
		4.1.4 IFGs	39 37
	4.2	Versioning conventions	39 38
		4.2.1 Accounting version	39 38
		4.2.2 Preliminary/Final version	40 39
<u>5.</u>	Report	ing format and technical specifications	42 41
	5.1	File format and file naming convention	42 41
		5.1.1 Reporting areas governed by Regula	tion
		(EU) 2019/2033	42 41
	5.2	Data transmission and security envelope	47 44

REPORTING HANDBOOK FOR INVESTMENT FIRMS





		5.2.1 Reporting areas governed by Regulation (EU) 2019/2033 4	7 44
	5.3		046
		5.3.1 Reporting areas governed by Regulation	0 46
6.	Testing		5 50
			5 50
7.	·		5 50
1.	Introdu		-6
2.	Reporti	ng requirements applicable to investment firms FR	- 7
	2.1	Scope of application	7
		Reporting areas covered by EU regulations	- 8
		2.2.1 Reporting requirements for CRR IF	
		2.2.2—Reporting requirements for IFR IF	
	2.3	Reporting areas covered by national provisions	-10
		Scope of application of the IFR reporting and the national reporting	-10
3.—		ew of the reporting requirements	-11
	3.1	Investment firms reporting on an individual basis 11	
		3.1.1—CRR IF reporting on an individual basis	-11
		3.1.2 Class 2 IF reporting on an individual basis	-11
		3.1.3 Class 3 IF reporting on an individual basis	21
	3.2	-Investment firms reporting on a consolidated basis	-29
		3.2.1—CRR IF reporting on a consolidated basis	29
		3.2.2 Class 2 IF reporting on a consolidated basis	-29
		3.2.3 Class 3 IF reporting on a consolidated basis	32
	3.3	-Investment firm groups exempted in accordance with Article 8 IFR	
	3.4	Reporting for threshold monitoring purposes in accordance with Article 55 IFR	
4.—	-Specific	: instructions	35
	4.1	Reporting reference dates	35
		4.1.1-CRR IF	-36
		4.1.2 Class 2 IF	36
		4.1.3 Class 3 IF	36
		4.1.4-IFGs	-36
	4.2	Versioning conventions	-36
		4.2.1—Accounting version	37
		4.2.2—Preliminary/Final version	
5.	Reporti	ng format and technical specifications	39
	5.1 —	File format and file naming convention	39
		5.1.1—Reporting areas governed by Regulation (EU) 2019/2033	-39



5.2 Data transmission and security envelope	42
5.2.1—Reporting areas governed by Regulation (EU) 2019/2033	42
Connectivity check	45
5.2.2—Reporting areas governed by national provisions	46
5.3 Requirements regarding XBRL instances	46
5.3.1—Reporting areas governed by Regulation (EU) 2019/2033	46
6. Contact information	49



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 categorised 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 harmonised 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 the 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 the 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.

REPORTING HANDBOOK FOR INVESTMENT FIRMS

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 investments 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.

REPORTING HANDBOOK FOR INVESTMENT FIRMS

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 the 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 specifies the formats as well as the dates, definitions and instructions relating to the prudential declarations (hereinafter the "IFR reporting") to be complied

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

with by these undertakings for the purposes of the IFR.

- d) Level of activity in respect of the conditions set out in Article 12(1) IFR
- e) K-factor requirements calculations

REPORTING HANDBOOK FOR INVESTMENT FIRMS



- 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.

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 and its updates are provided on the EBA website under the following address <u>EBA reporting frameworks | European Banking Authority (europa.eu)</u>.

The EBA provides 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 the IFR 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
V3.2	06/2022	From date of entry into force of RTS on threshold monitoring T-MON	Introduction of Threshold Monitoring module
		06/2023 Class 2 IF 06/2023 Class 3 IF	Minor amendments to DPM and validation rules
V3.3	12/2023	12/2023 IPU	Integration of the intermediate EU parent undertakings (IPU) threshold monitoring templates into DPM and XBRL taxonomies
<u>V4.0</u>	03/2025	03/2025 Class 2 IF	Minor changes to COREP templates reported by class 2 investment firms due to CRR3/CRD6

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 CSSF 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.

REPORTING HANDBOOK FOR INVESTMENT FIRMS



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 section 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.

REPORTING HANDBOOK FOR INVESTMENT FIRMS





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 Article 54 of		osition, requ	irements and calcu	ılation
	of 10 Decem	nber 2021		ng Regulation (EU) 2	
OWN_FUNDS_IF	I 01.00 I 02.01 I 02.02 I 03.00 I 04.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version N to be provided Preliminary (N) and final (D) versions to be provided
	Level of ac	tivity - Thre	sholds review	N	
	Article 54 of	FIFR Commission Ir		Regulation (EU) 2021	/2284
THRESHOLDS	I 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) and final (D) versions to be provided
	Article 54 of	Commission Ir		Regulation (EU) 2021	/2284
KFACTORS_CORE	I 06.01 I 06.02 I 06.03 I 06.04 I 06.05 I 06.06 I 06.07 I 06.08 I 06.09 I 06.10 I 06.11 I 06.12 I 06.13 C 18.00 C 19.00 C 21.00 C 22.00 C 23.00	Quarterly	30 September 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version N to be provided Preliminary (N) and final (D) versions to be provided

REPORTING HANDBOOK FOR INVESTMENT FIRMS



	()4 (111						
	C 24.00						
	C 25.0 <u>1</u> 0						
	C 34.02						
	Concentrat	tion risk					
	Article 54 of						
	Article 5 of	Commission I	mplementing I	Regulation (EU) 2021	/2284		
	of 10 Decen						
_	I 07.00	Quarterly	30	Q1: 12 May	Accounting		
	I 08.01		September	Q2: 11 August	version N to be		
	I 08.02		2021	Q3: 11 November	provided		
	I 08.03			Q4: 11 February			
	I 08.04				Preliminary (N)		
	I 08.05				and final (D)		
1	I 08.06				versions to be		
					provided		
	Liquidity ri						
	Article 54 of						
			mplementing I	Regulation (EU) 2021	/2284		
	of 10 Decen						
LIQUIDITY	I 09.00	Quarterly	30	Q1: 12 May	Accounting		
			September	Q2: 11 August	version N to be		
			2021	Q3: 11 November	provided		
				Q4: 11 February			
					Preliminary (N)		
					and final (D)		
					versions to be		
					provided		
	IPU Threshold monitoring						
	Article 21b	of Directive (E		of the European Parli	ament and of the		
	Article 21b (Council of 2	of Directive (E 0 May 2019	EU) 2019/878				
	Article 21b of 2 Council of 2 This reporting	of Directive (E 0 May 2019	EU) 2019/878	of the European Parli			
	Article 21b (Council of 2 This reporting group	of Directive (E 0 May 2019 ng applies to s	Supervised ent	ities belonging to a t	hird country		
	Article 21b of 2 Council of 2 This reporting	of Directive (E 0 May 2019	Supervised ent	ities belonging to a t	hird country Accounting		
	Article 21b (Council of 2 This reporting group	of Directive (E 0 May 2019 ng applies to s	Supervised ent	ities belonging to a to	Accounting version N to be		
	Article 21b (Council of 2 This reporting group	of Directive (E 0 May 2019 ng applies to s	Supervised ent	12 May of the year after the reporting reference date 12	hird country Accounting		
	Article 21b (Council of 2 This reporting group	of Directive (E 0 May 2019 ng applies to s	Supervised ent	ities belonging to a to	Accounting version N to be provided		
	Article 21b (Council of 2 This reporting group	of Directive (E 0 May 2019 ng applies to s	Supervised ent	12 May of the year after the reporting reference date 12	Accounting version N to be provided Preliminary (N)		
	Article 21b (Council of 2 This reporting group	of Directive (E 0 May 2019 ng applies to s	Supervised ent	12 May of the year after the reporting reference date 12	Accounting version N to be provided Preliminary (N) version to be		
SIPU	Article 21b (Council of 2 This reportingroup U1.00	of Directive (E 0 May 2019 ng applies to s	Supervised ent	12 May of the year after the reporting reference date 12	Accounting version N to be provided Preliminary (N)		
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SIPU National Reportin	Article 21b (Council of 2 This reporting group U1.00 This reporting group U1.00	of Directive (E 0 May 2019 ng applies to s Annually ituation	Supervised ent	12 May of the year after the reporting reference date 12	Accounting version N to be provided Preliminary (N) version to be		
SIPU National Reportin	Article 21b (Council of 2 This reporting group U1.00 This reporting group U1.00 This reporting group U1.00	of Directive (E 0 May 2019 ng applies to s Annually ituation 6F 05/187	Supervised ent	12 May of the year after the reporting reference date 12 May	Accounting version N to be provided Preliminary (N) version to be provided		
SIPU National Reportin	Article 21b (Council of 2 This reporting group U1.00 This reporting group U1.00 This reporting group U1.00	of Directive (E 0 May 2019 ng applies to s Annually ituation	Supervised ent	12 May of the year after the reporting reference date 12 May	Accounting version N to be provided Preliminary (N) version to be provided Accounting		
SIPU National Reportin	Article 21b (Council of 2 This reporting group U1.00 This reporting group U1.00 This reporting group U1.00	of Directive (E 0 May 2019 ng applies to s Annually ituation 6F 05/187	Supervised ent	12 May of the year after the reporting reference date 12 May	Accounting version N to be provided Preliminary (N) version to be provided Accounting versions L/S/N		
SIPU National Reportin	Article 21b (Council of 2 This reporting group U1.00 This reporting group U1.00 This reporting group U1.00	of Directive (E 0 May 2019 ng applies to s Annually ituation 6F 05/187	Supervised ent	12 May of the year after the reporting reference date 12 May	Accounting version N to be provided Preliminary (N) version to be provided Accounting		
SIPU National Reportin	Article 21b (Council of 2 This reporting group U1.00 This reporting group U1.00 This reporting group U1.00	of Directive (E 0 May 2019 ng applies to s Annually ituation 6F 05/187	Supervised ent	12 May of the year after the reporting reference date 12 May	Accounting version N to be provided Preliminary (N) version to be provided Accounting versions L/S/N to be provided		
SIPU National Reportin	Article 21b (Council of 2 This reporting group U1.00 This reporting group U1.00 This reporting group U1.00	of Directive (E 0 May 2019 ng applies to s Annually ituation 6F 05/187	Supervised ent	12 May of the year after the reporting reference date 12 May	Accounting version N to be provided Preliminary (N) version to be provided Accounting versions L/S/N to be provided Preliminary (N)		
SIPU National Reportin	Article 21b (Council of 2 This reporting group U1.00 This reporting group U1.00 This reporting group U1.00	of Directive (E 0 May 2019 ng applies to s Annually ituation 6F 05/187	Supervised ent	12 May of the year after the reporting reference date 12 May	Accounting version N to be provided Preliminary (N) version to be provided Accounting versions L/S/N to be provided Preliminary (N) and final (D)		
SIPU National Reportin	Article 21b (Council of 2 This reporting group U1.00 This reporting group U1.00 This reporting group U1.00	of Directive (E 0 May 2019 ng applies to s Annually ituation 6F 05/187	Supervised ent	12 May of the year after the reporting reference date 12 May	Accounting version N to be provided Preliminary (N) version to be provided Accounting versions L/S/N to be provided Preliminary (N) and final (D) versions to be		
National Reportin	Article 21b (Council of 2 This reporting roup U1.00 Financial s Circular CSS I.	of Directive (E 0 May 2019 ng applies to s Annually ituation SF 05/187 Monthly	SU) 2019/878 supervised ent 31 December 2023	12 May of the year after the reporting reference date 12 May 20th calendar day after the reporting reference date	Accounting version N to be provided Preliminary (N) version to be provided Accounting versions L/S/N to be provided Preliminary (N) and final (D) versions to be provided		
National Reportin	Article 21b of Council of 2 This reporting group U1.00 Financial s Circular CSS I.	of Directive (E 0 May 2019 ng applies to s Annually ituation SF 05/187 Monthly ad hoc inform	SU) 2019/878 supervised ent 31 December 2023	12 May of the year after the reporting reference date 12 May	Accounting version N to be provided Preliminary (N) version to be provided Accounting versions L/S/N to be provided Preliminary (N) and final (D) versions to be provided		
National Reportin	Article 21b of Council of 2 This reporting group U1.00 Financial s Circular CSS I.	of Directive (E 0 May 2019 ng applies to s Annually ituation SF 05/187 Monthly ad hoc inform SF 05/187	SU) 2019/878 supervised ent 31 December 2023	12 May of the year after the reporting reference date 12 May 20th calendar day after the reporting reference date	Accounting version N to be provided Preliminary (N) version to be provided Accounting versions L/S/N to be provided Preliminary (N) and final (D) versions to be provided ervices		
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National Reportin	Article 21b of Council of 2 This reporting group U1.00 Financial s Circular CSS I. Statistical Circular CSS II.1. II.2.A.	of Directive (E 0 May 2019 ng applies to s Annually ituation SF 05/187 Monthly ad hoc inform SF 05/187	SU) 2019/878 supervised ent 31 December 2023	20th calendar day after the reporting reference date 12 May of the year after the reporting reference date 12 May after the reporting reference date	Accounting version N to be provided Preliminary (N) version to be provided Accounting versions L/S/N to be provided Preliminary (N) and final (D) versions to be provided ervices Accounting versions L/S/N		
National Reportin P1.1_I P1.1_II_EI	Article 21b of Council of 2 This reporting group U1.00 Financial s Circular CSS I. Statistical Circular CSS II.1. II.2.A. II.2.B.	of Directive (E 0 May 2019 ng applies to s Annually ituation SF 05/187 Monthly ad hoc inform SF 05/187	SU) 2019/878 supervised ent 31 December 2023	12 May of the year after the reporting reference date 12 May 20th calendar day after the reporting reference date 12 may 20th calendar day after the reporting reference date	Accounting version N to be provided Preliminary (N) version to be provided Accounting versions L/S/N to be provided Preliminary (N) and final (D) versions to be provided ervices Accounting		
National Reportin	Article 21b of Council of 2 This reporting group U1.00 Financial s Circular CSS I. Statistical Circular CSS II.1. II.2.A.	of Directive (E 0 May 2019 ng applies to s Annually ituation SF 05/187 Monthly ad hoc inform SF 05/187	SU) 2019/878 supervised ent 31 December 2023	20th calendar day after the reporting reference date 12 May of the year after the reporting reference date 12 May after the reporting reference date	Accounting version N to be provided Preliminary (N) version to be provided Accounting versions L/S/N to be provided Preliminary (N) and final (D) versions to be provided ervices Accounting versions L/S/N		



	TT C				Dualinain am (AI)
	II.6.				Preliminary (N)
	II.7.				version to be
	II.9.	1			provided
			nation relati	ng to activities Spe	cialised PFS
	and Suppo				
	Circular CS		T		
P1.1_II_OTH	II.5.	Quarterly		20 th calendar day	Accounting
	II.8.			after the reporting	versions L/S/N
	II.10.			reference date	to be provided
	II.11.				
	II.12.				Preliminary (N)
	II.13.				version to be
	II.14.				provided
	II.15.				
	II.16.				
	II.17.	1			
	II.18.				
	II.20.				
	II.20.				
	II.21.	4			
		1			
		ce sheet comm			
D4 4 TTT 4		SF 05/187 and	CSSF 10/433		14
P1.1_III.1	III.1.	Quarterly		20 th calendar day	Accounting
				after the reporting	versions L/S/N
				reference date	to be provided
					5 11 1 (41)
					Preliminary (N)
					version to be
		<u> </u>			provided
	Circular CS	loss account SF 05/187			
P1.1 III.2	III.2.	Quarterly		20 th calendar day	Accounting
		Quarterry		after the reporting	versions L/S/N
				reference date	to be provided
				reference date	to be provided
					Preliminary (N)
					and final (D)
					versions to be
					provided
	Staff num	hers		1	provided
	Circular IM				
S2.9	S 2.9	Quarterly		20 th calendar day	Accounting
	2.5	200100119		after the reporting	versions L/S/N
		1		reference date	to be provided
		1		. c. ci ci icc date	to be provided
		1			Preliminary (N)
		1			version to be
		1			provided
	Persons re	esponsible for	certain fund	ctions and activitie	
		SSF 13/577 and			-
FUN ACT	Table IF	Annually or	-,	20 th calendar day	Accounting
	1 2 2 2	in case of		after the reporting	version L to be
		change		reference date	provided
		during the			
		financial year			
		, ,	•	1	



3.1.2.2 Class 2 IF established under Luxembourg law WITHOUT branches

			i bialiches		
Domain Code	Domain	Frequency	1 st	Latest remittance	Versions to be
	and	, ,	application	date	provided
	templates		date		·
EU Reporting			•	•	•
	Own funds	: level, com	osition, real	irements and calcu	ulation
	Article 54 of				
			mplementing F	Regulation (EU) 2021	/2284
	of 10 Decen				
OWN_FUNDS_IF	I 01.00	Quarterly	30	Q1: 12 May	Accounting
	I 02.01	,	September	Q2: 11 August	version L to be
	I 02.02		2021	Q3: 11 November	provided
	I 03.00			Q4: 11 February	
	I 04.00				Preliminary (N)
					and final (D)
					versions to be
					provided
			sholds revie	N	
	Article 54 of				
			mplementing F	Regulation (EU) 2021	/2284
	of 10 Decen		1	Tall value	T-
THRESHOLDS	I 05.00	Quarterly	30	Q1: 12 May	Accounting
			September 2021	Q2: 11 August	version L to be
			2021	Q3: 11 November Q4: 11 February	provided
				Q4: 11 rebruary	Preliminary (N)
					and final (D)
					versions to be
					provided
	K-Factors	- Additional	details		p
	Article 54 of				
	Article 5 of	Commission I	mplementing F	Regulation (EU) 2021	/2284
	of 10 Decen	nber 2021			
KFACTORS	I 06.01	Quarterly	30	Q1: 12 May	Accounting
	I 06.02		September	Q2: 11 August	version L to be
	I 06.03		2021	Q3: 11 November	provided
	I 06.04			Q4: 11 February	
	I 06.05				Preliminary (N)
	I 06.06				and final (D) versions to be
	I 06.07				provided
	I 06.08				provided
	I 06.09				
	I 06.10				
	I 06.11				
	I 06.12				
LIEACTORS CORER	I 06.13				
KFACTORS_COREP					
	C 19.00				
	C 20.00				
	C 21.00				
	C 22.00				
	C 23.00				
	C 24.00				
	C 25.0 <u>1</u> 0				
	C 34.02	lion vici:	1	<u> </u>	1
	Concentrat				
Article 54 of IFR					

REPORTING HANDBOOK FOR INVESTMENT FIRMS



	1 =				10001
	Article 5 of of 10 Decer		mplementing l	Regulation (EU) 2021	/2284
CONC RISKS	I 07.00	Quarterly	30	O1, 12 May	Accounting
CONC_RISKS		Quarterly		Q1: 12 May	Accounting
	I 08.01		September	Q2: 11 August	version L to be
	I 08.02		2021	Q3: 11 November	provided
	I 08.03			Q4: 11 February	
	I 08.04				Preliminary (N)
	I 08.05				and final (D)
	I 08.06				versions to be
					provided
	Liquidity r				
	Article 54 of			2I-+: (FII) 2021	/2204
			mplementing i	Regulation (EU) 2021	/2284
	of 10 Decer				T
LIQUIDITY	I 09.00	Quarterly	30	Q1: 12 May	Accounting
			September	Q2: 11 August	version L to be
			2021	Q3: 11 November	provided
				Q4: 11 February	
					Preliminary (N)
					and final (D)
					versions to be
					provided
		nold monitor		of the Commerce Devil	
			(U) 2019/8/8	of the European Parli	ament and of the
		0 May 2019	amilaad ant	itiaa halamaina ta a ti	aind according
		ing applies to s	supervised em	ities belonging to a t	illu country
CIDII	group	A II	21 D	110 Maria a 6 Hara	A
SIPU	U1.00	Annually		12 May of the year	Accounting
			2023	after the reporting	version N to be
				reference date 12	provided
				May	D 11 1 (A1)
					Preliminary (N)
					version to be
National Donouti					provided
National Reporti	Financial s	ituation			
	Circular CS				
P1.1 I	I.	Monthly		20 th calendar day	Accounting
		, , ,		after the reporting	version L to be
				reference date	provided
					p. 0 1. u 0 u
					Preliminary (N)
					and final (D)
					versions to be
					provided
	Statistical	ad hoc infor	mation relati	ng to investment s	
	Circular CS				
P1.1_II_EI	II.1.	Quarterly		20 th calendar day	Accounting
	II.2.A.	,		after the reporting	version L to be
	II.2.B.		1	reference date	provided
	II.3.				
	II.4.		1		Preliminary (N)
	II.4. II.6.				version to be
	II.7.				provided
	II.9.	ad bas info		na to potibilities Co	einlies d DEC
			mation relati	ng to activities Spe	cialisea PFS
	and Suppo				
ANDROOK FOR THE	Circular CSS				
ANDBOOK FOR INV	EDIMENTER	KIM2			



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
		ce sheet comr SF 05/187 and		.	
P1.1_III.1	III.1.	Quarterly	10,433	20 th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
	Profit and Circular CS	loss account			
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
	Staff num	bers			provided
	Circular IM				_
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
		esponsible for SSF 13/577 an		ctions and activitie	s
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

		_	1.01	T	1
Domain Code	Domain	Frequency	1 st	Latest remittance	Versions to be
	and		application	date	provided
	templates		date		
EU Reporting	T				
			osition, requ	irements and calcu	ilation
	Article 54 of				/2204
			mplementing i	Regulation (EU) 2021	/2284
OWN FUNDS IF	of 10 Decen	Quarterly	120	O1. 12 May	Assembles
OWN_FUNDS_IF	I 01.00	Quarterly	30 Contombor	Q1: 12 May	Accounting version L to be
	I 02.01		September 2021	Q2: 11 August Q3: 11 November	provided
	I 02.02		2021	Q4: 11 February	provided
	I 03.00			Q+. II rebruary	Preliminary (N)
	I 04.00				and final (D)
					versions to be
					provided
					p
	Level of ac	tivity - Thre	sholds reviev	N	•
	Article 54 of				
	Article 5 of	Commission I	mplementing F	Regulation (EU) 2021	/2284
	of 10 Decen	nber 2021			
THRESHOLDS	I 05.00	Quarterly	30	Q1: 12 May	Accounting
			September	Q2: 11 August	version L to be
			2021	Q3: 11 November	provided
				Q4: 11 February	
					Preliminary (N)
					and final (D)
					versions to be
					provided
	V-Eactors	- Additional	dotaile		
	Article 54 of		uetalis		
			mnlementing F	Regulation (EU) 2021	/2284
	of 10 Decen		inplementing i	regulation (LO) 2021	/2204
KFACTORS	I 06.01	Quarterly	30	Q1: 12 May	Accounting
THE PORTS	I 06.02	Quarterly	September	Q2: 11 August	version L to be
	I 06.03		2021	Q3: 11 November	provided
	I 06.04			Q4: 11 February	
	I 06.05			,	Preliminary (N)
	I 06.06				and final (D)
	I 06.07				versions to be
	I 06.08				provided
	I 06.09				
	I 06.10				
	I 06.11				
	I 06.12				
	I 06.13				
KFACTORS_COREP					
	C 19.00				
	C 20.00				
	C 21.00				
	C 22.00				
	C 23.00				
	C 24.00				
	C 25.0 <u>1</u> 0				
L	<u></u> _		I .	1	1

REPORTING HANDBOOK FOR INVESTMENT FIRMS



	C 34.02				
	Concentra	tion risk		I.	-1
	Article 54 o	f IFR			
	Article 5 of	Commission I	mplementing F	Regulation (EU) 2021	./2284
	of 10 Decer				
CONC_RISKS	I 07.00	Quarterly	30	Q1: 12 May	Accounting
	I 08.01		September	Q2: 11 August	version L to be
	I 08.02		2021	Q3: 11 November	provided
	I 08.03			Q4: 11 February	
	I 08.04				Preliminary (N)
	I 08.05				and final (D) versions to be
	I 08.06				provided
					provided
	Liquidity r	isk			
	Article 54 o				
			mplementina F	Regulation (EU) 2021	/2284
	of 10 Decer			(,	,
LIQUIDITY	I 09.00	Quarterly	30	Q1: 12 May	Accounting
_		,	September	Q2: 11 August	version L to be
			2021	Q3: 11 November	provided
				Q4: 11 February	
					Preliminary (N)
					and final (D)
					versions to be
					provided
	TPII Thres	hold monitor	ina		
				of the European Parli	ament and of the
		0 May 2019	,,		
			supervised ent	ities belonging to a t	hird country
	group	5	•		,
SIPU	U1.00	Annually	31 December	12 May of the year	Accounting
			2023	after the reporting	version N to be
				reference date12	provided
				May	Dualization and (NI)
					Preliminary (N) version to be
					provided
National Reporti	20				provided
National Reportin	Financial s	ituation			
	Circular CS				
P1.1_I	I.	Monthly		20 th calendar day	Accounting
_		,		after the reporting	version L to be
				reference date	provided
					Preliminary (N)
					and final (D)
					versions to be
1					provided
	Statistical	ad hoc inform	mation relati	ng to investment o	provided
			mation relati	ng to investment s	
P1.1 II FI	Circular CS:	SF 05/187	 mation relati 	_	ervices
P1.1_II_EI	Circular CS: II.1.		mation relati	20 th calendar day	Accounting
P1.1_II_EI	Circular CS: II.1. II.2.A.	SF 05/187	mation relati	_	ervices
P1.1_II_EI	Circular CSS II.1. II.2.A. II.2.B.	SF 05/187	mation relati	20 th calendar day after the reporting	Accounting version L to be
P1.1_II_EI	Circular CSS II.1. II.2.A. II.2.B. II.3.	SF 05/187	mation relati	20 th calendar day after the reporting	Accounting version L to be
P1.1_II_EI	Circular CS: II.1. II.2.A. II.2.B. II.3. II.4.	SF 05/187	mation relati	20 th calendar day after the reporting	Accounting version L to be provided Preliminary (N) version to be
P1.1_II_EI	Circular CS: II.1. II.2.A. II.2.B. II.3. II.4. II.6.	SF 05/187	mation relati	20 th calendar day after the reporting	Accounting version L to be provided Preliminary (N)
P1.1_II_EI	Circular CS: II.1. II.2.A. II.2.B. II.3. II.4.	SF 05/187	mation relati	20 th calendar day after the reporting	Accounting version L to be provided Preliminary (N) version to be



	Statistica	l ad hoc infor	nation relati	ng to activities Spe	acialised DES
	and Supp		nation relati	ng to activities spe	ecialiseu Pr5
		SF 05/187			
P1.1_II_OTH	II.5.	Quarterly		20th calendar day	Accounting
	II.8.			after the reporting	version L to be
	II.10.			reference date	provided
	II.11.				
	II.12.				Preliminary (N)
	II.13.				version to be
	II.14.				provided
	II.15.				
	II.16.				
	II.17.				
	II.18.				
	II.20.				
	II.21.				
	II.22.				
		ce sheet comr			
		SSF 05/187 an	d CSSF 10/43		T-
P1.1_III.1	III.1.	Quarterly		20 th calendar day	Accounting
				after the reporting	version L to be
				reference date	provided
					Duelineinen (NI)
					Preliminary (N) version to be
					provided
	Profit and	l loss account			provided
		SSF 05/187			
P1.1_III.2	III.2.	Quarterly		20 th calendar day	Accounting
				after the reporting	version L to be
				reference date	provided
					Preliminary (N)
					and final (D)
					versions to be
	C:				provided
	Staff num Circular IM				
S2.9	S 2.9	Quarterly		20th calendar day	Accounting
32.5	5 2.5	Quarterry		after the reporting	version L to be
				reference date	provided
					Preliminary (N)
					version to be
					provided
	Persons r	esponsible for SSF 13/577 an	r <mark>certain fun</mark>	ctions and activitie	es .
FUN ACT	Table IF	Annually or	u C331 10/09	20 th calendar day	Accounting
I JIV_ACT	Table II	in case of		after the reporting	version L to be
		change		reference date	provided
		during the		. c. ci ci icc date	P. 011404
		financial year			



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

National Repo	rting							
		l situation						
	Circular CSSF 07/325 as amended							
P1.1_I	I.	Semi- annually	ā	30 th calendar day after the reporting reference date	Accounting version L to be provided			
					Preliminary (N) version to be provided			
		n ce sheet comm i SSF 07/325 as an						
P1.1_III.1	III.1.	Semi- annually	ā	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	ā	30 th calendar day after the reporting reference date	Accounting version L to be provided			
					Preliminary (N) version to be provided			
	Staff nu Circular I	nbers ML 96/124						
S2.9	S 2.9	Quarterly	ā	20 th calendar day after the reporting reference date	Accounting version L to be provided			
					Preliminary (N) version to be provided			
		responsible for of CSSF 13/577 and		tions and activitie	s			
FUN_ACT	Table IF	Annually or in case of change during the financial year	ā	20 th calendar day after the reporting reference date	Accounting version L to be provided			

REPORTING HANDBOOK FOR INVESTMENT FIRMS



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	Frequenc	1 st	Latest	Versions to
	and	У	applicatio	remittance date	be provided
	templat		n date		
_	es				
EU Reporting	T				
			osition, requ	irements and calcu	ılation
	Article 54 of			(FII) 2024	(2204
			npiementing R	Regulation (EU) 2021/	/2284
OWN FUNDS IF	of 10 Decem		b ₁	11 Fahruam.	A secuntine
OWN_FUNDS_IF	I 01.01 I 02.03	Annually	31 December	11 February	Accounting version N to be
	I 02.03	1	2021		provided
		-	2021		provided
	I 03.01				Preliminary (N)
					and final (D)
					versions to be
					provided
					provided
	Level of act	ivity - Thre	sholds reviev	v	1
	Article 54 of				
	Article 6 of C	Commission Ir	mplementing R	Regulation (EU) 2021/	/2284
	of 10 Decem	ber 2021			
THRESHOLDS	I 05.00	Annually	31	11 February	Accounting
			December		version N to be
			2021		provided
					Preliminary (N)
					and final (D)
					versions to be
					provided
	l importables outs	-l. (ONLY if .		d an the basis of Au	tiala 42/1) af
	IFR)	SK (UNLY IT	not exempted	d on the basis of Ar	ticle 43(1) or
	Article 54 of	TED			
			nnlementina R	Regulation (EU) 2021/	/2284
	of 10 Decem		inpicinicinality is	(EG) 2021/	2204
LIQUIDITY		Annually	31	11 February	Accounting
LIQUIDITT	1 03.01	, unidality	December	II rebradiy	version N to be
			2021		provided
					provided
					Preliminary (N)
					and final (D)
					versions to be
					provided
		old monitor			
				of the European Parlia	ment and of
		of 20 May 201			
	This reporting	g applies to s	supervised enti	ities belonging to a th	nird country
	group	1	1	•	
SIPU	U1.00	Annually	31	12 May of the year	Accounting
			December	after the reporting	version N to be
			2023	reference date 12	provided
1				May	

REPORTING HANDBOOK FOR INVESTMENT FIRMS



National Reporting Financial situation Circular CSSF 05/187 P1.1_I Statistical ad hoc information relating to investment services Circular CSSF 05/187 P1.1_II_EI II.1. Quarterly in.3. Quarterly in.3. Quarterly in.9. Qu		_	Т			T
National Reporting Financial situation Circular CSSF 05/187 P1.1_I I. Monthly Statistical ad hoc information relating to investment services Circular CSSF 05/187 P1.1_II_EI II.1. Quarterly 20th calendar day after the reporting reference date Preliminary (N) and final (D) versions to be provided						
P1.1_II OTH						
Financial situation Circular CSSF 05/187 P1.1_I	National Bonortin					provided
P1.1_II	нацина керити		tuation			
P1.1_II						
Statistical ad hoc information relating to investment services	P1 1 T	T		ŀ	20th calendar day	Accounting
Statistical ad hoc information relating to investment services P1.1_III_EI II.1. Quarterly II.2.A. II.3. Quarterly II.9. Statistical ad hoc information relating to investment services Circular CSSF 05/187 P1.1_III_OTH II.2.A. II.3. Quarterly II.3. Quarterly II.9. Statistical ad hoc information relating to activities Specialised PFS and Support PFS Circular CSSF 05/187 P1.1_III_OTH II.5. Quarterly II.8. Quarterly II.9. 20th calendar day after the reporting reference date P1.1_III_OTH II.1. III.1. III.1. III.1. II.1. II.1. II.1. II.1. II.1. II.1. II.1. III.1. II.1. II.1. II.1. II.1. II.1. III.1. III.1. III.1. II.1. III.1. IIII.1. IIIII.1. IIII.1. IIII.1. IIII.1. IIII.1. IIII.1. IIII.1. IIII.1. IIIII.1. IIII.1. II		Γ.	,			
Statistical ad hoc information relating to investment services Circular CSSF 05/187 P1.1_II_EI I1.1. Quarterly II.2.A. II.3. II.4. II.6. II.7. II.9. Statistical ad hoc information relating to investment services Circular CSSF 05/187 P1.1_II_EI I1.1. Quarterly 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 I1.5. Quarterly II.8. II.9. II.10. II.11. II.12. II.13. II.14. II.15. II.16. II.17. II.18. II.19. II.18. II.19. II.19. II.19. II.19. II.19. II.19. II.19. III.19. II.19. II.19. II.19. II.19. II.19. II.19. II.19. II.19. III.19. II.19. II.19. II.19. II.19. II.19. III.19. III.19						
Statistical ad hoc information relating to investment services Circular CSSF 05/187 P1.1_II_EI I1.1. Quarterly II.2.A. II.3. II.4. II.6. II.7. II.9. Statistical ad hoc information relating to investment services Circular CSSF 05/187 P1.1_II_EI I1.1. Quarterly 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 I1.5. Quarterly II.8. II.9. II.10. II.11. II.12. II.13. II.14. II.15. II.16. II.17. II.18. II.19. II.18. II.19. II.19. II.19. II.19. II.19. II.19. II.19. III.19. II.19. II.19. II.19. II.19. II.19. II.19. II.19. II.19. III.19. II.19. II.19. II.19. II.19. II.19. III.19. III.19						
Statistical ad hoc information relating to investment services Circular CSSF 05/187 P1.1_II_EI						
Statistical ad hoc information relating to investment services Circular CSSF 05/187 P1.1_II_EI II.1.						
Statistical ad hoc information relating to investment services						
P1.1_II_EI		Chatiatiania	- d b i - f	ation volatio	- 4- !	
P1.1_II_EI II.1. Quarterly II.2.B. II.3. II.4. II.6. II.7. II.9. P1.1_II_OTH II.1. III.1. I				iation relatin	ig to investment s	ervices
II.2.A. II.2.B. II.3. II.4. II.6. II.7. II.9. II.5. Quarterly II.1.1. II.1.2. II.1.3. II.1.4. II.1.5. II.1.6. II.1.7. II.1.8. II.1.1. II.1.2. II.1.1. II.1.2. II.1.1. II.1.2. II.1.1. II.1.2. II.1.1. II.1.2. II.1.1. II.1.2. II.1.3. II.1.4. II.1.5. II.1.6. II.1.7. II.1.8. II.1.9. III.1.9.	D1 1 II FI			ŀ	20th calendar day	Accounting
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 Operation of the provided	11.1_11_L1		Quarterly			
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.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 II.10. III.11. III.12. III.13. III.14. III.15. III.16. III.17. III.18. III.20. III.21. III.21. III.21. III.21. III.21. III.21. III.21. III.21. III.21. III.22. III.21. III.22. III.21. III.22. III.22. III.22. III.23. III.24. III.25. III.25. III.26. III.27. III.28. III.29. III.29. III.29. III.29. III.29. III.21. III.29. III.20. III.29. III.29. III.29. III.29. III.29. III.29. III.29. III.20. III.29. III.29. III.29. III.29. III.29. III.29. III.29. III.20. III.29. III.29						
Statistical ad hoc information relating to activities Specialised PFS and Support PFS Circular CSSF 05/187 P1.1_III_OTH II.5. Quarterly II.10. II.11. II.12. II.13. II.14. II.15. II.16. II.17. II.18. II.20. II.21. II.21. II.22. P1.1_III.1 Quarterly III.1 Quarterly P1.1_III.1 Quarterly P1.1_III.1 Quarterly P1.1_III.1 Quarterly P1.1_III.1 Quarterly P1.1_III.2 Quarterly P1.1_III.2 Quarterly P1.1_III.3 Quarterly P1.1_III.1 Quarterly P1.1_III.2 Quarterly P1.1_III.2 Quarterly P1.1_III.3 Quarterly P1.1_III.3 Quarterly P1.1_III.4 Quarterly P1.1_III.5 Quarterly P1.1_III.7 Quarterly P1.1_III.8 Quarterly P1.1_III.9 Quarterly P2.1_III.9 Quarterly P3.1_III.9 Quarterly P4. Counting Versions L/S/N to be provided Preliminary (N) version to be provided Preliminary (N		II.6.				
Statistical ad hoc information relating to activities Specialised PFS and Support PFS Circular CSSF 05/187 P1.1_II_OTH II.5. Quarterly 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. P1.1_III.1 P1.1_III.1 P1.1_III.1 P1.1_III.2 III.2 Off-balance sheet commitments Circulars CSSF 05/187 and CSSF 10/433 P1.1_III.1 P1.1_III.1 P1.1_III.1 P1.1_III.2 P1.1_III.1 P1.1_III.2 P1.1_III.2 P1.1_III.3 P1.1_III.1 P1.1_III.1 P1.1_III.1 P1.1_III.2 P1.1_III.2 Quarterly P1.1_III.2 P1.1_III.2 Quarterly P1.1_III.3 P1.1_III.3 P1.1_III.4 P1.1_III.5 Quarterly P1.1_III.5 P1.1_III.7 P1.1_III.8 P1.1_III.9 P2.1_III.9 P2.1_III.9 P3.1_III.9 P4. Accounting versions L/S/N to be provided Preliminary (N) version to be provided P1.1_III.9 P1.1_III		II.7.				provided
### Profit and loss account Circular CSSF 05/187 P1.1_III.2 P1.1_III.1 II.10.						
P1.1_II_OTH II.5. Quarterly II.8. II.10. II.11. III.12. II.13. II.14. II.15. II.16. II.17. II.18. II.20. II.21. II.21. II.21. II.22. II.22. P1.1_III.1				nation relatin	g to activities Spe	ecialised PFS
P1.1_II_OTH II.5. Quarterly II.8. II.10. II.11. III.12. II.13. II.14. II.15. II.16. II.17. II.18. II.22. Off-balance sheet commitments Circulars CSSF 05/187 and CSSF 10/433 P1.1_III.1 P1.1_III.1 Profit and loss account Circular CSSF 05/187 P1.1_III.2 III.2 Quarterly 20th calendar day after the reporting reference date Preliminary (N) version to be provided Accounting versions L/S/N to be provided Preliminary (N) version to be provided		and Suppor	rt PFS			
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II.13. II.14. II.15. II.16. II.17. II.18. II.20. II.21. II.22. Off-balance sheet commitments Circulars CSSF 05/187 and CSSF 10/433 P1.1_III.1 Profit and loss account Circular CSSF 05/187 P1.1_III.2 III.2. Quarterly Profit and loss account Circular CSSF 05/187 P1.1_III.2 III.2. Quarterly Version to be provided Preliminary (N) version to be provided Provided Provided Provided Provided Provided Provided Provided Preliminary (N) version to be provided						Preliminary (N)
II.14. II.15. III.16. III.17. III.18. II.20. II.21. II.22.						version to be
II.16. II.17. II.18. II.20. II.21. II.22. Off-balance sheet commitments Circulars CSSF 05/187 and CSSF 10/433 P1.1_III.1 III.1. Quarterly 20th calendar day after the reporting reference date Preliminary (N) version to be provided Profit and loss account Circular CSSF 05/187 P1.1_III.2 III.2. Quarterly 20th calendar day Accounting versions L/S/N to be provided Preliminary (N) version to be provided						provided
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Profit and loss account Circular CSSF 05/187 P1.1_III.2 II.21. III.22. Off-balance sheet commitments Circulars CSSF 05/187 and CSSF 10/433 P1.1_III.1 III.1. Quarterly 20th calendar day after the reporting reference date Preliminary (N) version to be provided Profit and loss account Circular CSSF 05/187 P1.1_III.2 III.2. Quarterly 20th calendar day Accounting Accounting						
Profit and loss account Circular CSSF 05/187 P1.1_III.2 P1.1_III.2 P1.1_III.2 III.2. P1.1_III.2 III.2. P1.1_III.2						
Off-balance sheet commitments Circulars CSSF 05/187 and CSSF 10/433 P1.1_III.1 III.1. Quarterly 20th calendar day after the reporting versions L/S/N to be provided Prefit and loss account Circular CSSF 05/187 P1.1_III.2 III.2. Quarterly 20th calendar day versions L/S/N to be provided Preliminary (N) version to be provided						
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after the reporting reference date 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 20th calendar day Accounting	P1 1 III 1					Accounting
reference date to be provided Preliminary (N) version to be provided Profit and loss account Circular CSSF 05/187 P1.1_III.2 III.2. Quarterly 20th calendar day Accounting	. 1.1_111.1	111.1.	Quarterry			
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Profit and loss account Circular CSSF 05/187 P1.1_III.2 III.2. Quarterly 20th calendar day Accounting						·
Profit and loss account Circular CSSF 05/187 P1.1_III.2 III.2. Quarterly 20th calendar day Accounting						
Profit and loss account Circular CSSF 05/187 P1.1_III.2 III.2. Quarterly 20th calendar day Accounting						
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P1.1_III.2 III.2. Quarterly 20 th calendar day Accounting						
		KII KUIAI KOO		ŀ	20 th calendar day	Accounting
	P1 1 III 2		Ollarteriv			
reference date to be provided	P1.1_III.2		Quarterly			
	P1.1_III.2		Quarterly		after the reporting	versions L/S/N
Preliminary (N)	P1.1_III.2		Quarterly		after the reporting	
and final (D)	P1.1_III.2		Quarterly		after the reporting	versions L/S/N to be provided Preliminary (N)





				versions to be provided
	Staff numb Circular IML			
S2.9		Quarterly	20 th calendar day after the reporting reference date	Accounting versions L/S/N to be provided Preliminary (N) version to be provided
		sponsible for F 13/577 as a	tions and activities	i
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								
	Article 54 of	FIFR Commission Ir		irements and calculation (EU) 2021				
OWN_FUNDS_IF	I 01.01 I 02.03 I 02.04 I 03.01	Annually	31 December 2021	·	Accounting version L to be provided Preliminary (N) and final (D) versions to be provided			
	Article 54 of Article 6 of	Level of activity – Thresholds review Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021						
THRESHOLDS	I 05.00	Annually	31 December 2021	·	Accounting version L to be provided Preliminary (N) and final (D) versions 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							

REPORTING HANDBOOK FOR INVESTMENT FIRMS



LIQUIDITY	I 09.01	Annually	31 December 2021	11 February	Accounting version L to be
					provided
					Proliminary (N)
					Preliminary (N) and final (D)
					versions to be
					provided
		nold monitor			
		of Directive (E 0 May 2019	:U) 2019/8/8 d	of the European Parlia	ament and of the
			supervised enti	ities belonging to a th	nird country
	group	ing applies to t	Japan Visca Circ	icies selonging to a ci	in a courtery
SIPU	U1.00	Annually	31 December	12 May of the year	Accounting
			2023	after the reporting	version N to be
				reference date 12 May	provided
				rray	Preliminary (N)
					version to be
					provided
National Reporti					
	Financial s Circular CSS				
P1.1 I	I.	Monthly		20 th calendar day	Accounting
		,		after the reporting	version L to be
				reference date	provided
					Dualinain am ((N)
					Preliminary (N) and final (D)
					versions to be
					provided
			mation relati	ng to investment s	ervices
P1.1 II EI	Circular CSS	Quarterly		20 th calendar day	Accounting
F1.1_11_L1	II.2.A.	Quarterly		after the reporting	version L to be
	II.2.B.			reference date	provided
	II.3.	1			
	II.4.				Preliminary (N)
	II.6.				version to be provided
	II.7.				provided
	II.9.	ad bas infor	mation valatio	 ng to activities Spe	sipliend DEC
	and Suppo		mation relatii	ing to activities spe	CIAIISEU PFS
	Circular CS				
P1.1_II_OTH	II.5.	Quarterly		20 th calendar day	Accounting
	II.8.			after the reporting	version L to be
	II.10.			reference date	provided
	II.11.	-			Preliminary (N)
	II.12. II.13.	1			version to be
	II.13. II.14.	-			provided
	II.15.	1			
	II.16.]			
	II.17.]			
	II.18.				
	II.20.	-			
	II.21.	-			
	II.22.	e sheet com	mitments		
<u> </u>	Jii-palanc	e sneet com	municits		



	Circulars C	SSF 05/187 and	d CSSF 10/43		
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
		l loss account SSF 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 num Circular IM				
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
		esponsible for SSF 13/577 as a		ctions and activitie	s
FUN_ACT	Table IF	Annually or in case of change during the financial year	menueu	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						
OWN_FUNDS_IF	I 01.01 I 02.03 I 02.04 I 03.01	Annually	31 December 2021	11 February	Accounting version L to be provided Preliminary (N) and final (D) versions to be provided		
	Level of activity – Thresholds review Article 54 of IFR Article 6 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021						

REPORTING HANDBOOK FOR INVESTMENT FIRMS



Article 54 o Article 6 of of 10 Decer I 09.01	f IFR Commission I		on the basis of Art Regulation (EU) 2021/ 11 February	
Article 54 o Article 6 of of 10 Decer I 09.01	f IFR Commission I nber 2021	mplementing F	Regulation (EU) 2021/	/2284
Article 6 of of 10 Decer I 09.01	Commission In The Commission I	31 December		
I 09.01			11 February	Accounting version
	,			Accounting version
			-	L to be provided
				Preliminary (N) and final (D) versions to be provided
	hold monitor		- f. kla - T Da!!-	
		:0) 2019/8/8 (of the European Parlia	ment and of the
		supervised ent	ities belonging to a th	ird country aroup
U1.00	Annually	31 December 2023	12 May of the year	Accounting version
			May	Preliminary (N) version to be provided
			20th calendar day	Accounting version
1.	lionemy			L to be provided
				Preliminary (N) and final (D) versions to be provided
Statistical	ad hoc infor	mation relati	ng to investment se	
Circular CS	SF 05/187		_	
II.2.A.	Quarterly			Accounting version L to be provided
II.3. II.4.				Preliminary (N) version to be
II.7.	- -			provided
	ad hoc infor	mation relati	ing to activities Spe	ecialised PFS and
Support P	FS			
II.5. II.8. II.10.	Quarterly			Accounting version L to be provided
II.11. II.12. II.13. II.14.				Preliminary (N) version to be provided
	This reportion U1.00 Pting Financial Scircular CS I. Statistical Circular CS II.1. II.2.A. II.2.B II.3. II.4. II.6. II.7. II.9. Statistical Support P Circular CS II.5. II.8. II.10. II.11. II.12. II.13.	Tting Financial situation Circular CSSF 05/187 I. Monthly Statistical ad hoc infor Circular CSSF 05/187 II.1. Quarterly II.2.A. II.2.B II.3. II.4. II.6. II.7. II.9. Statistical ad hoc infor Support PFS Circular CSSF 05/187 II.5. Quarterly II.5. Quarterly II.5. II.1. II.1.1. II.1. II.1.1. II.1. II.1.1. III.1. III.1.1. III.1. III	This reporting applies to supervised ent U1.00 Annually 31 December 2023 Ting Financial situation Circular CSSF 05/187 I. Monthly	This reporting applies to supervised entities belonging to a the U1.00 Annually 31 December 12 May of the year after the reporting reference date12 May Pring Financial situation Circular CSSF 05/187 I. Monthly 20th calendar day after the reporting reference date Statistical ad hoc information relating to investment set Circular CSSF 05/187 II.1. Quarterly 20th calendar day after the reporting reference date II.2.B II.3. II.4. II.6. II.7. II.9. Statistical ad hoc information relating to activities Special Support PFS Circular CSSF 05/187 II.5. Quarterly 20th calendar day after the reporting reference date 20th calendar day after the reporting reference date 20th calendar day after the reporting reference date



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	II.16.			
	II.17.			
	II.18.			
	II.20.			
	II.21.			
	II.22.			
		nce sheet commitme	nte	
		CSSF 05/187 and CSS		
P1.1_III.1	III.1.	Quarterly	20 th calendar day Accounting versi	ion
		- '	after the reporting L to be provided	i
			reference date	
			Preliminary ((N)
				bé
			provided	
	Profit ar	nd loss account	j	
	Circular (CSSF 05/187		
P1.1_III.2	III.2.	Quarterly	20 th calendar day Accounting versi	
			after the reporting L to be provided	i
			reference date	
			Preliminary ((N)
			and final ((D)
			versions to	bé
			provided	
	Staff nu	mbers		
	Circular I	ML 96/124		
S2.9	S 2.9	Quarterly	20 th calendar day Accounting versi	
			after the reporting L to be provided	i
			reference date	
			Preliminary ((N)
			· · · · · · · · · · · · · · · · · · ·	bé
			provided	
	Persons	responsible for certa	in functions and activities	
		CSSF 13/577 as amend		
FUN_ACT	Table IF	Annually or	20 th calendar day Accounting versi	ion
		in case of	after the reporting L to be provided	1
		change	reference date	-
		during the	Tereffice date	
		financial year		
	1	minancial year		

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

National Re	porting				
		Il situation			
	Circular	CSSF 07/325 as a	menaea		
P1.1_I	I.	Semi- annually		30 th calendar day after the reporting reference date	
					Preliminary (N) version to be provided
	Off-bala	nce sheet comr	nitments		
	Circular (CSSF 07/325 as a	amended		
P1.1_III.1	III.1.	Semi- annually		30 th calendar day after the reporting reference date	

REPORTING HANDBOOK FOR INVESTMENT FIRMS



			Preliminary (N) version to be provided
	Profit an	d loss account	
	Circular C	SSF 07/325 as amend	ed
P1.1_III.2	III.2.	Semi- annually	30 th calendar day Accounting after the reporting version L to be reference date provided
			Preliminary (N) version to be provided
	Staff nu		
00.0		ML 96/124	lo oth
S2.9	S 2.9	Quarterly	20 th calendar day Accounting after the reporting version L to be reference date provided
			Preliminary (N) version to be provided
		responsible for certa SSF 13/577 as amend	ain functions and activities
FUN_ACT	Table IF	Annually or in case of change during the financial year	20 th calendar day Accounting after the reporting version L to be reference date 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					
	Article 54 of	FIFR F Commission	•	irements and calcu	
OWN_FUNDS_IF	I 01.00 I 02.01 I 02.02 I 03.00 I 04.00	Quarterly	30 Septemb 2021	Q1: 12 May Q2: 11 August Q3: 11 November Q4: 11 February	Accounting version C to be provided

REPORTING HANDBOOK FOR INVESTMENT FIRMS



				1	D 1: 1: (NI)
					Preliminary (N)
					and final (D)
					versions to be
					provided
	Level of ac	tivity – Thresholo	ls review		
	Article 54 of	f IFR			
	Article 5 of	Commission Implen	nenting Regula	ation (EU) 2021,	/2284
	of 10 Decen	nber 2021			
THRESHOLDS	I 05.00	Quarterly	30	Q1: 12 May	Accounting
		,	September	Q2: 11 August	version C to be
			2021		provided
				November	
					Preliminary (N)
				February	and final (D)
				Coracry	versions to be
					provided
	V-Eactors	 - Additional detai	l .		provided
	Article 54 of		15		
			nonting Dogul	ation (EII) 2021	/2204
		Commission Implen	nenting Regul	ation (EU) 2021,	/2204
L/EACTORC	of 10 Decen		120	04 42 14	I A
KFACTORS	I 06.01	Quarterly	30	Q1: 12 May	Accounting
	I 06.02		September		version C to be
	I 06.03		2021		provided
	I 06.04			November	
	I 06.05				Preliminary (N)
	I 06.06			February	and final (D)
	I 06.07				versions to be
	I 06.08				provided
	I 06.09				
	I 06.10				
	I 06.11				
	I 06.12				
	I 06.13				
KFACTORS_COREP					
KI ACTORS_CORE	C 19.00				
	C 20.00				
	C 21.00				
	C 22.00				
	C 23.00				
	C 24.00				
	C 25.0 <u>1</u> 0				
	C 34.02				
	Concentrat				
	Article 54 of				
		Commission Implen	nenting Regula	ation (EU) 2021,	/2284
	of 10 Decen				
CONC_RISKS	I 07.00	Quarterly	30	Q1: 12 May	Accounting
	I 08.01		September		version C to be
	I 08.02		2021		provided
	I 08.03			November	
	I 08.04				Preliminary (N)
	I 08.05			February	and final (D)
	I 08.06				versions to be
					provided
	Liquidity ri	isk			
	Article 54 of				
		Commission Implen	nenting Regula	ation (EU) 2021	/2284
	of 10 Decen			. , ,	



LIQUIDITY	I 09.00	Quarterly	30 September 2021	Q2: 11 August Q3: 11 November Q4: 11	Accounting version C to be provided Preliminary (N)
				February	and final (D) versions to be provided
		nold monitoring	10/070 611	F	
		of Directive (EU) 20 0 May 2019	119/8/8 of the	European Pariia	iment and or the
		ng applies to super	ised entities b	elonging to a th	ird country group
SIPU	U1.00	Annually		12 May of the year after the reporting reference	Accounting version L to be provided
				<u>date</u> 12 May	Preliminary (N) version to be provided
National Repor	ting (to be	provided in pape	r form)		provided
•	Financial s	ituation	•		
	Circular CSS		T		
P1.1_I	I.	Quarterly		day after the	Accounting version C to be provided
					Preliminary (N) and final (D) versions to be provided
		ad hoc information	on relating to	investment se	ervices
P1.1 II EI	Circular CSS	Quarterly		20 th calendar	Accounting
11.1_11_L1	II.2.A.	Quarterly			version C to be
	II.2.B.			, ,	provided
	II.3.			reference date	Preliminary (N)
	II.4. II.6.				version to be
	II.7.				provided
	II.9.				
		ad hoc informatio	n relating to	activities Spec	cialised PFS and
	Support PF Circular CSS				
		Quarterly		20 th calendar	Accounting
IP1.1 II OTH	111.5.	Ouarteriv			
P1.1_II_OTH	II.5. II.8.	Quarterly		day after the	version C to be
P1.1_II_OTH	II.8. II.10.	Quarterry		day after the reporting	
P1.1_II_OTH	II.8. II.10. II.11.	Quarterry		day after the reporting reference date	version C to be provided
P1.1_II_OTH	II.8. II.10. II.11. II.12.	Quarterry		day after the reporting reference date	version C to be
P1.1_II_OTH	II.8. II.10. II.11.	Quarterry		day after the reporting reference date	version C to be provided Preliminary (N)
P1.1_II_OTH	II.8. II.10. II.11. II.12. II.13. II.14. II.15.	Quarterry		day after the reporting reference date	version C to be provided Preliminary (N) version to be
P1.1_II_OTH	II.8. II.10. II.11. II.12. II.13. II.14. II.15. II.16.	Quarterry		day after the reporting reference date	version C to be provided Preliminary (N) version to be
P1.1_II_OTH	II.8. II.10. II.11. II.12. II.13. II.14. II.15. II.16. II.17.	Quarterry		day after the reporting reference date	version C to be provided Preliminary (N) version to be
P1.1_II_OTH	II.8. II.10. II.11. II.12. II.13. II.14. II.15. II.16. II.17. II.18.	Quarterry		day after the reporting reference date	version C to be provided Preliminary (N) version to be
P1.1_II_OTH	II.8. II.10. II.11. II.12. II.13. II.14. II.15. II.16. II.17. II.18. II.20. II.21.	Quarterry		day after the reporting reference date	version C to be provided Preliminary (N) version to be
P1.1_II_OTH	II.8. II.10. II.11. II.12. II.13. II.14. II.15. II.16. II.17. II.18. II.20. II.21.	e sheet commitm	onts	day after the reporting reference date	version C to be provided Preliminary (N) version to be



P1.1_III.1	III.1.	Quarterly	20 th calendar Accounting day after the reporting provided reference date Preliminary (N) version to be provided
		od loss account CSSF 05/187	
P1.1_III.2	III.2.	Quarterly	20 th calendar Accounting day after the reporting provided reference date
			Preliminary (N) version to be provided
	Staff nu Circular I	mbers ML 96/124	
S2.9	S 2.9	Quarterly	20 th calendar Accounting day after the reporting provided reference date
			Preliminary (N) version to be provided
		responsible for certain for CSSF 13/577 and CSSF 18/	
FUN_ACT	Table IF	Annually or in case of change during the financial year	20 th calendar Accounting day after the reporting provided reference date

3.2.3 Class 3 IF reporting on a consolidated basis

Domain Code	Domain and	Frequency	1 st application	Latest remittance	Versions to be provided
FILD	templates		date	date	
EU Reporting	EU Reporting				
		: level, compositi	on, requirem	ents and calcu	llation
	Article 54 of				
	Article 6 of	Commission Implen	nenting Regula	ation (EU) 2021,	′2284
	of 10 Decen	nber 2021			
OWN_FUNDS_IF	I 01.01	Annually	31 December	11 February	Accounting
	I 02.03		2021		version C to be
	I 02.04				provided
	I 03.01				
					Preliminary (N)
					and final (D)
					versions to be
					provided
	Level of activity – Thresholds review				
	Article 54 of IFR				
	Article 6 of	Commission Implen	nenting Regula	ation (EU) 2021,	′2284
	of 10 Decen	nber 2021 .		. ,	

REPORTING HANDBOOK FOR INVESTMENT FIRMS



TUDEOUS: 5.5	7.05.00	Ta 11	104.0	144 = 1	
THRESHOLDS	I 05.00	Annually	31 December 2021	11 February	Accounting version C to be provided
					Preliminary (N) and final (D)
					versions to be
	Liquidity	isk (ONLY if not	overnted or	the basis of	provided
	IFR) Article 54 o	-	exempted or	the basis of	Article 43(1) of
	of 10 Decei				
LIQUIDITY	I 09.01	Annually	31 December 2021	11 February	Accounting version C to be provided
					Preliminary (N) and final (D) versions to be
					provided
	IPU Thres	hold monitoring	1	ı	11
	Article 21b	of Directive (EU) 20	019/878 of the	European Parlia	ment and of the
		20 May 2019			
CIDII		ng applies to super	vised entities b	elonging to a th	ird country group
SIPU	U1.00	Annually	2023	reporting	version L to be provided
				reference date 12 May	Preliminary (N) version to be provided
National Repo	rting (to be	provided in pape	er form)	·	II.
_	Financial s Circular CS	situation			
P1.1_I	I.	Quarterly			Accounting version C to be provided
					Preliminary (N) and final (D) versions to be provided
	Statistical Circular CS		on relating to		
P1.1_II_EI	II.1.	Quarterly		20 th calendar	Accounting
	II.2.A. II.2.B.			reporting	version C to be provided
	II.3.	4		reference date	Proliminary (NI)
	II.4.	1			Preliminary (N) version to be
	II.6. II.7.	+			provided
	II.7. II.9.	1			•
		ad hoc information	on relating to	activities Spec	cialised PFS and
	Support P	FS			
	Circular CS		1	T	1
P1.1_II_OTH	II.5.	Quarterly			Accounting
	II.8. II.10.	1			version C to be provided



	II.11. II.12. II.13. II.14. II.15. II.16. II.17. II.18. II.20. II.21. II.21.	nce sheet commitme	20 th calendar day after the Preliminary (N) reporting version to be reference date provided
		CSSF 05/187 and CSS	
P1.1_III.1	III.1.	Quarterly	20 th calendar Accounting day after the version C to be reporting provided reference date Preliminary (N) version to be provided
	Profit an	d loss account	provided
		SSF 05/187	
P1.1_III.2	III.2.	Quarterly	20 th calendar Accounting day after the version C to be reporting provided reference date Preliminary (N) version to be provided
	Staff nur	mbers	provided
		ML 96/124	
S2.9	S 2.9	Quarterly	20 th calendar Accounting day after the version C to be reporting provided reference date
			Preliminary (N) version to be provided
			nin functions and activities
FUN_ACT	Table IF	SSF 13/577 as amend Annually or in case	ed 20 th calendar Accounting
TON_ACT	Table IF	of change during the financial year	day after the version L to be reporting provided reference date

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:

REPORTING HANDBOOK FOR INVESTMENT FIRMS



	Group capital test Article 8 of IFR Article 7 of Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021				
IFG	I 11.01 I 11.02 I 11.03	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

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 CSSF⁵:

	Reporting for threshold monitoring purposes Article 55 of IFR 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				
T_MON	I 10.01 I 10.02	,		Q2: 11 August Q3: 11 November	Accounting version C to be provided Preliminary (N) version to be provided

REPORTING HANDBOOK FOR INVESTMENT FIRMS

37/56 **Versipn: 3±1 March 202<u>5</u>4**

⁵ 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. Specific instructions

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

4.1 Reporting reference and remittance dates

The Commission Implementing Regulation (EU) 2021/2284 of 10 December 2021 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.

In accordance with Article 1(2) of Commission Implementing Regulation (EU) 2021/2284, investment firms or IFGs that have accounting closing dates other than 31 December, as per their articles of association, may formally request an adjustment of the reference date for the submission of the reporting templates. Furthermore, in accordance with Article 2(3), where an investment firm or IFG has requested such an adjustment of the reference date, the remittance dates may be adjusted accordingly so that the same remittance period from the adjusted reporting reference date is maintained.

Investment firms or IFGs that wish to adjust the reference and remittance dates shall submit a formal request to their regular contact person at the CSSF, with ifd@cssf.lu in copy.

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

REPORTING HANDBOOK FOR INVESTMENT FIRMS

38/56 **Versi**pn: **31** March 202**54**



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

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

4.2 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:

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

REPORTING HANDBOOK FOR INVESTMENT FIRMS



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.

4.2.2 Preliminary/Final version

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

REPORTING HANDBOOK FOR INVESTMENT FIRMS

Version: <u>3</u>1 March 202<u>5</u>4

40/56



4.2.2.1 National reporting

All national reporting templates referring to <u>financial information</u> (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 <u>final version</u> of accounting versions L/N as applicable, referring to the closing date of the financial year. Investment firms shall communicate these figures one month after the ordinary general meeting that approved the annual financial statements (i.e. on 31 July at the latest for investment firms having their closing date as at 31 December).

For the final version, the code *final version* bears the value '**D**'.

4.2.2.2 EU reporting

The IFR reporting has to be submitted in preliminary version (the code preliminary version bearing the value 'N'). In addition to these preliminary figures of accounting version N (as applicable according to point 4.2.1), investment firms shall submit annually a <u>final</u> version of accounting version N, referring to the closing date of the financial year. Investment firms shall communicate these figures one month after the ordinary general meeting that approved the annual financial statements (i.e. on 31 July at the latest for investment firms having their closing date as at 31 December).

For reasons of completeness and coherence, the requirement to submit a final version applies to <u>all</u> IFR reporting templates, including tables I 06.01 to I 09.00. Please note that the CSSF may not accept partial submissions of the final version of the IFR reporting as these would lead to a rejection of the prudential reporting at the level of the European Banking Authority.

For the final version, the code *final version* bears the value '**D**'.

Where a class 3 IF which has accounting closing dates other than 31 December and which has requested an adjustment of the reporting reference and remittance dates, it shall submit all IFR reporting templates in preliminary version as at 31 December, in addition to the preliminary and final version of the IFR reporting templates as at the adjusted reference date, i.e. the actual accounting closing date.

REPORTING HANDBOOK FOR INVESTMENT FIRMS

Version: 311 March 20254





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)

The applicability is given here:

Owner	Version	Applicability	Status	URL
EBA	<u>V3.2</u> V3.1	From date of entry into force of RTS on threshold monitoring (THSMNT) 2023-06 (CIFCL3, SIFCL3, IFGRTX)From 2021-09 until the official applicability of V3.2	Final	Reporting framework 3.2 European Banking Authority EBA reporting frameworks European Banking Authority (europa.eu)
EBA	<u>V3.3</u> ₩3.2	From 2023-12, official applicability of V 3.3 for intermediate EU parent undertakings (IPU) threshold.From date of entry into force of RTS on threshold monitoring (THSMNT) 2023-06 (CIFCL2, SIFCL2, CIFCL3, IFGRTX) until the official applicability of V3.3	Final	Reporting framework 3.3 European Banking Authority (europa.eu)EBA reporting frameworks European Banking Authority (europa.eu)
EBA	<u>V4.0</u> V3.3	From 2025-03, official applicability of V 4.0 for CIFCL2 and SIFCL2.From 2023-12 until the official applicability of V3.4	Final	Reporting framework 4.0 European Banking AuthorityReporting framework 3.3 European Banking Authority (europa.eu)

REPORTING HANDBOOK FOR INVESTMENT FIRMS



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 <u>EBA Filing Rules (europa.eu)</u>.

The following "file naming conventions" and "entry points" apply:

Report name	File naming convention	Version	Data domains	Entry point
CIFCL2	"IFR"	V3.1 <u>V4.0</u>	OWN_FUNDS_IF	if_class2 _con .xsd
			THRESHOLDS	
			KFACTORS	
			KFACTORS_COREP	
			CONC_RISKS	
			LIQUIDITY	
SIFCL2	"IFR"	V3.1 From V4.0	OWN_FUNDS_IF	if_class2 _ind .xsd
			THRESHOLDS	
			KFACTORS	
			KFACTORS_COREP	
			CONC_RISKS	
			LIQUIDITY	
CIFCL3	"IFR"	V3. <u>2</u> 4	OWN_FUNDS_IF	if_class3 _con .xsd
			THRESHOLDS	
			LIQUIDITY	
SIFCL3	"IFR"	V3. <u>2</u> 4	OWN_FUNDS_IF	if_class3 _ind .xsd
			THRESHOLDS	
			LIQUIDITY	
IFGRTX	"IFR"	From V3.1	IFG	if_grouptest.xsd
THSMNT	"IFR"	From V3.2	T_MON	if_tm.xsd

REPORTING HANDBOOK FOR INVESTMENT FIRMS



XBRL reporting takes place via .zip archives.

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

Format:

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

REPORTING HANDBOOK FOR INVESTMENT FIRMS



Code	Meaning	Structure	Authorised value
TYR	Reporting type	Char(3)	IFR' constant
DIR	Direction	Char(3)	'REP' for Report_→ file sent to the CSSF
E	Reporting entity	Char(1)	'P' (Investment firms)
NNNNNNN	Identification number	Number(8)	000000199999999
YYYY	Year	Number(4)	
ММ	Month	Number(2)	0112
ППППППППППППППППППППППППППППППППППППППП	Table	Char(6)	CIFCL2 (EBA V4.0 module if class2) SIFCL2 (EBA V4.0 module if class2) CIFCL3 (EBA V3.2 module if class3) SIFCL3 (EBA V3.2 module if class3) CIFCL2 (EBA V3.1 module if_class2_con and EBA V3.2 module if_class2) SIFCL2 (EBA V3.1 module if_class2) SIFCL2 (EBA V3.1 module if_class2_ind and EBA V3.2 module if_class2) CIFCL3 (EBA V3.1 module if_class3_con and EBA V3.2 module if_class3) SIFCL3 (EBA V3.1 module if_class3) SIFCL3 (EBA V3.1 module if_class3_ind and EBA V3.2 module if_class3) IFGRTX (EBA V3.1 module if_class3)
С	Accounting version	Char(1)	'L', 'N', 'C'
D	Final version	Char(1)	'N': non-definitive version 'D': definitive version
.ext	Extension	Char(5)	For 'REP' files: '.zip'

REPORTING HANDBOOK FOR INVESTMENT FIRMS





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

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

REPORTING HANDBOOK FOR INVESTMENT FIRMS

Version: <u>3</u>1 March 202<u>5</u>4

46/56



Examples:

.ZIP	Instances
IFRREP-P00000999-202 <u>5</u> 1 -09-CIFCL2-C-N.zip	IFRREP-P00000999-202 <u>5</u> ±-09-CIFCL2-C-N.xbrl
IFRREP-P00000999-202 <u>5</u> 1 -12-SIFCL3-L-N.zip	IFRREP-P00000999-202 <u>5</u> 1-12-SIFCL3-L-N.xbrl
IFRREP-P00000999-202 <u>5</u> 1 -12-IFGRTX-C-N.zip	IFRREP-P00000999-202 <u>5</u> 1-12-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 Means of communication

XBRL report submission

The entities in scope of the XBRL reports may submit the report through the following means:

- An online solution through dedicated eDesk procedures;
- ____A solution based on the submission of a structured file through S3 ("simple storage service") protocol (for IPU reporting and IFR only for the momentreporting)...;
- An online solution through dedicated eDesk procedures;

5.2.1.2 <u>Ee</u>-Desk transmission channel

All reports governed by Regulation (EU) 2019/2033 can be communicated to the CSSF through the "Investment firms reporting" module in the eDesk pPortal (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 pPortal homepage:

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

47/56 **Version: 3±1 March 202<u>5</u>4**

REPORTING HANDBOOK FOR INVESTMENT FIRMS



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

5.2.1.3 S3 system submission (for IPU reporting only)

5.2.1.3.1 About the S3⁶ solution

S3 ("simple storage service") solution is the object storage through a web service interface used by the CSSF for the file exchange through a S3 compatible transfer client.

S3 stores data as objects within buckets. An object is a file and any metadata that describes the file. A bucket is a container for objects. An entity will be linked to one bucket divided into two folders:

- "submission": for the reporting files;
- "feedback": for the feedback files.

Please refer to the S3 User Guide "Methods of transmitting reports via S3 Application Programming Interface - Technical guidance - Version 1.0" available here:

https://www.cssf.lu/en/methods-of-transmitting-reports-via-api/

5.2.1.3.2 Reporting submission

The ZIP file MUST be uploaded to the "submission" folder in S3. No upload is allowed into other folders (e.g. "feedback" folder is only dedicated to CSSF feedbacks).

Reporting file must be transmitted via a compressed .zip format containing one single .xbrl file.

REPORTING HANDBOOK FOR INVESTMENT FIRMS

48/56 **Version: 3±1 March 202<u>5</u>4**

⁶ Note that S3 simply refers to the protocol for managing object storage and not to any service provided by commercial cloud providers.



The responsibility of the bucket is to grant access to our system. It is not intended for long term storage. Regular cleaning might be performed by the CSSF.

As mentioned, please note that a file cannot be uploaded twice with the same UUID as file name.

As mentioned, each submission will create a new report. Those reports are available for consultation in the dashboard.

5.2.1.3.3 CSSF feedback file

It is up to the submitter to monitor transmission correctness.

A feedback file in JSON format is systematically generated for each file transmitted via S3 system and made available in the "feedback" folder.

An entity must ensure that it has correctly received a feedback file for the last file sent, before submitting a new file. Feedback generation could take some time. In case of not receiving any feedback within a working day, please contact our dedicated support team (edesk@cssf.lu).

5.2.1.3.4 Testing with CSSF via S3

Connectivity check

A connectivity check is highly recommended before the Go-Live.

A dedicated "Echo Service" is at your disposal to ensure the good connectivity between your entity and our systems.

The "IT Expert" has to create a new access on the "Echo" bucket that is presented below in order to get the right S3 credentials.

You can upload a dummy file. If the connectivity check is completed, you will get a dummy feedback file proving it.

Please note that this service always remains available.

In case you are unable to connect to the Echo Service or that you are not receiving any feedback, please contact edesk@cssf.lu.

REPORTING HANDBOOK FOR INVESTMENT FIRMS

Version: 311 March 20254



5.2.1.4 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 relevant communication means pursuant to Circular CSSF 23/833 (https://www.cssf.lu/en/Document/circular-cssf-23-833/).

Further details regarding the transmission of reports via external channels (i.a. relevant for national reporting) 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:

Version: 311 March 20254

REPORTING HANDBOOK FOR INVESTMENT FIRMS



50/56



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

Version 3.1

Order	Code	Scheme	Code format	Entity type
1	LEI	http://standards.iso. org/iso/17442	Normal LEI code officially assigned	Investment firm
2	LIQ	http://www.eba.euro pa.eu/eu/rs	<pre><parent_lei>.CR DLIQSUBGRP</parent_lei></pre>	Liquidity Subgroup

REPORTING HANDBOOK FOR INVESTMENT FIRMS





			The LEI code of the sub-group parent combined with constant string "CRDLIQSUBGRP" and separated by a dot	
3	ESSF	http://www.ecb.euro pa.eu/suba_id	LUPnnnnn for IFs resp. in general LUEnnnnn 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	For future use or in case none of the above applies

Version 3.2

Order	Code	Scheme	Code format	Entity type
1	LEI	https://eurofiling.info/e u/rs	Normal LEI code officially assigned combined with the following constant strings and separated by a dot - "IND" for individual report - "CON" for consolidated report	Investment firm Examples: 222100FNHM7E8 CVM4L16.IND 222100FNHM7E8 CVM4L16.CON
2	LIQ	https://eurofiling.info/e u/rs	<parent_lei>.CR DLIQSUBGRP The LEI code of the sub group parent combined with constant string "CRDLIQSUBGRP" and separated by a dot</parent_lei>	Liquidity Subgroup Example: 222100FNHM7E8 CVM4L16. CRDLIQSUBGRP

REPORTING HANDBOOK FOR INVESTMENT FIRMS



3	CSSF	https://eurofiling.info/e	LUPnnnnn for IFs	For future use or
		u/rs	resp. in general combined with constant string and separated by a dot: - "IND" for individual report - "CON" for consolidated report LUEnnnnn 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	in case none of the above applies Examples: LUP00999.IND LUP00999.CON

Version 4.0

<u>Order</u>	<u>Code</u>	<u>Scheme</u>	<u>Code format</u>	Entity type
1	LEI	https://eurofiling.i nfo/eu/rs	Normal LEI code officially assigned combined with the following constant strings and separated by a dot - "IND" for individual report - "CON" for consolidated report	Investment firm Examples: 222100FNHM7E 8CVM4L16.IND 222100FNHM7E 8CVM4L16.CON
2	LIQ	https://eurofiling.i nfo/eu/rs	<pre><parent lei="">. CRDLIQSUBGRP</parent></pre>	<u>Liquidity</u> <u>Subgroup</u>

REPORTING HANDBOOK FOR INVESTMENT FIRMS



			The LEI code of the sub group parent combined with constant string "CRDLIQSUBGRP " and separated by a dot	Example: 222100FNHM7E 8CVM4L16. CRDLIQSUBGRP
3	CSSF	https://eurofiling.i nfo/eu/rs	LUPnnnnn for IFs resp. in general combined with constant string and separated by a dot: - "IND" for individual report - "CON" for consolidated report LUEnnnnn 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	For future use or in case none of the above applies Examples: LUP00999.IND LUP00999.CON

CSSF will make sure that instances sent by branches or liquidity sub-groups that respect the above indications will not be rejected because of an EFR 2.8 error.



6. Testing with CSSF

6.1 Connectivity check

A connectivity check is highly recommended before the Go-Live.

A dedicated "Echo Service" is at your disposal to ensure the good connectivity between your entity and our systems.

The "IT Expert" has to create a new access on the "Echo" bucket that is presented below in order to get the right S3 credentials.

You can upload a dummy file. If the connectivity check is completed, you will get a dummy feedback file proving it.

Please note that this service always remains available.

In case you are unable to connect to the Echo Service or that you are not receiving any feedback, please contact edesk@cssf.lu.

6.7. Contact information

In case of questions related to prudential reporting requirements, please contact ifd@cssf.lu.

For any technical question, please contact ifreport@cssf.lu.

REPORTING HANDBOOK FOR INVESTMENT FIRMS

55/56 **Versipn: 3±1 March 202<u>5</u>4**



Commission de Surveillance du Secteur Financier 283, route d'Arlon L-2991 Luxembourg (+352) 26 25 1-1 direction@cssf.lu

www.cssf.lu