

In case of discrepancies between the French and the English text, the French text shall prevail

Luxembourg, 26 May 2005

To the "other professionals of the
financial sector"

CIRCULAR CSSF 05/187

Re: Financial information to be submitted to the CSSF by the "other professionals of the financial sector" (PFS) on a periodic basis

Ladies and Gentlemen,

The purpose of this circular is to adjust the schemes of financial information to be submitted to the CSSF and to extend them to all categories of other professionals of the financial sector (PFS), including those which were introduced by the law of 2 August 2003 amending the law of 5 April 1993 on the financial sector or are now subject to the supervision of the CSSF following the entry into force of this law.

Compared to the schemes of financial information introduced on 1 April 1998 by Circular IML 98/142, the existing tables were completed with statistical *ad hoc* information applicable to the new categories of PFS. The "Financial situation of the institution" (table I) and the "Profit and loss account" (table III.2) remain applicable and will henceforth apply to all categories of PFS.

Table "Off-balance sheet commitments" (table III.1) which was introduced by Circular IML 98/142 in order to facilitate the calculation of the capital ratio pursuant to Article 56 of the law of 5 April 1993 on the financial sector, as amended, remains applicable. The purpose of this table is to determine the off-balance sheet risks which the institution may incur. As in the past, this table applies to the following categories:

- the professionals acting for their own account;
- the distributors of units of investment funds accepting and making payments;
- the underwriters;

as well as to the professional custodians of securities or other financial instruments which are investment firms since the entry into force of the law of 2 August 2003.

The PFS which have several statuses must submit all the periodic *ad hoc* tables which refer to the various activities covered by their authorisation. It should be borne in mind that the tables for the activities exercised *ipso jure* shall also be added.

The above-mentioned financial information shall be submitted to the CSSF on the following time basis:

monthly:

- table I "Financial situation of the institution"
- table II "Statistical *ad hoc* information" (table II.1. to II.22.)

quarterly:

- table III.2. "Profit and loss account"
- table III.1. "Off-balance sheet commitments"

The Luxembourg PFS which have one or more branches abroad are also requested to submit these tables for each branch separately, as well as the global figures (head office and branches) according to the periods indicated above.

The CSSF must receive the monthly tables, which shall be drawn up at the end of each month, at the latest on the 20th of the month following the reference date. For the quarterly data, the reporting date of which is the last day of each calendar quarter, i.e. 31 March, 30 June, 30 September and 31 December, the CSSF must receive the relevant tables at the latest on the 20th of the month following the reference date.

You will find the schemes of financial information as well as the comments and/or explanations relating to certain tables in the Annexe.

Circular IML 98/142 is repealed following the entry into force of this circular on 31 December 2005.

Yours faithfully,

COMMISSION DE SURVEILLANCE DU SECTEUR FINANCIER

Simone DELCOURT
Director

Arthur PHILIPPE
Director

Jean-Nicolas SCHAUS
Director General

Annexes:

1. Comments and explanations relating to the tables
2. Table I - III

1. Comments and explanations relating to the tables

All the tables, including "*ad hoc*" data, must be drawn up in Euros (€), unless it is expressly waived.

Luxembourg PFS which have one or more branches abroad are also requested to submit the tables that concern them for each branch separately as well as the global figures (head office and branches).

The investment firms which have one or more subsidiaries abroad are requested to submit statistical tables for each subsidiary separately as well as consolidated tables (investment firms and subsidiaries) on the time basis provided by the CSSF.

Table I. Financial situation

Luxembourg branches of PFS must draw up the relevant table in Euros (€).

An "assessed" balance sheet which takes into account value adaptations or adjustments of the balance sheet items concerned shall be drawn up on a quarterly basis.

Tables II.1. - II.22. Statistical "*ad hoc*" information

Under **Commissions received during the month** included in various "*ad hoc*" tables, the amount of the commissions received and registered during the month x should be indicated, at the date when the table was drawn up for the month x.

Table II.1. Financial advisors

Advice agreements means agreements entered into with a client in order to provide the latter with advice on specific financial transactions during a defined or indefinite period.

The volume advised during the month shall henceforth report the volume advised at the end of each month, as opposed to table II.1. referred to in Circular IML 98/142 which required the mean of the asset amount of clients under an "advice" agreement during the financial year under review.

Table II.2.A. Brokers

The number and amount of transactions shall indicate the number and total amount of the different transaction categories dealt with, initiated and confirmed during the month under review in the relevant columns.

The status of broker implies that the PFS mediates between the parties in order to execute a specific financial transaction. This means that the broker always works with at least two counterparties during the execution of a brokerage transaction. Thus, the

figures to be indicated in the table **Counterparties** shall be doubled in order to better reflect the importance of each counterparty in the total of the executed transactions.

Table II.2.B. Commission agents

The volume of the executed transactions during the month shall indicate all financial transactions in the form of commission agent's transactions executed by a professional of the financial sector for a third person during the month. The transactions which for some reason were not executed shall not be indicated. The sub-section **of which: transactions executed under a management mandate** is used to indicate the transactions executed by the professional of the financial sector under mandates of private portfolio management (discretionary or non discretionary), given by the client, during the month.

The commissions received and paid during the month shall only indicate the amounts of commissions resulting from financial transactions other than those executed under a mandate of private portfolio management.

Table II.3. Private portfolio managers

Total of managed assets (table of private clients and UCIs) shall indicate the total amount of assets managed at market value. Insofar as the assets of private clients are invested in UCIs which are also managed by the PFS, this amount shall be deducted from the total of the managed assets in order to avoid double counting. It should be borne in mind that the term "private clients" also includes institutional clients, except UCIs.

Under the management mandates (table of private and institutional clients and table of UCIs managed by the PFS), the column **Number** shall include the total amount of discretionary and non-discretionary management mandates (advice management).

Mandates of discretionary private portfolio management (table of private and institutional clients, except UCIs) means that in the framework of the management mandate signed between the person represented and the authorised representative (the private portfolio management company), the person represented authorises the authorised representative to execute on its own initiative financial transactions such as defined or listed in the agreement.

Under **Total of managed assets** (table of private and institutional clients and table of UCIs managed by the PFS), the institutions shall indicate managed assets at their market value at the time of the drawing-up of the table.

Commissions received during the month shall indicate the gross amount of the commissions received within the framework of private portfolio management (management commissions, performance commissions, brokerage commissions etc.) during the month for which the table is drawn up.

Two new sections were introduced, namely:

- number of depositary banks in Luxembourg and amount of clients' assets deposited in them;
- number of depositary banks abroad and amount of clients assets deposited in them (of which outside the European Union).

Table II.4. Professionals acting for their own account

The table is divided in two parts, namely: fixed-income securities and variable-yield securities. Each part is divided in three subcategories:

- **Portfolio of financial fixed assets** ("Anlagebestand", "portefeuille des immobilisations financières") means fixed-income or variable-yield securities which are held as financial fixed assets when they are "intended for use on a continuing basis for the purposes of the undertaking's activities". The holding duration is not defined in the law. Being securities held as fixed assets, it seems nevertheless that a holding may only be considered as lasting when it is in the long term and, in principle, until maturity. The institutions must intend to keep these securities until maturity, which does, however, not exclude the possibility to sell these securities before maturity.

- **Trading book** means securities which were acquired or sold from the beginning with the intention to resell or repurchase them at short notice and which fulfil the following criteria:

- * they may be traded on a market the liquidity of which may be deemed guaranteed,
- * the market prices of these securities are constantly available to third parties.

The securities acquired with the intention to resell them at short notice but which do not fulfil the above-mentioned criteria shall not be indicated among the trading book securities but in the investment portfolio.

Regarding the elements of the trading book, please refer also to part II, point 1 of Circular CSSF 2000/12 defining capital ratios pursuant to Article 56 of the law of 5 April 1993 on the financial sector, as amended.

- **Investment portfolio** means securities which are not held as financial fixed assets and which are not included in the trading book. In principle they are securities acquired for investment/returns or in order to create a certain asset structure or a certain secondary liquidity.

The investment securities also include securities acquired with the intention to sell them in a short term, but which do not fulfil the required criteria in order to be included among the trading book securities.

While the portfolio of financial fixed assets shall be included in the financial situation (table I), section 3.3. of the financial fixed assets, the trading book and investment portfolio shall be indicated in section 4.4. of the securities.

Table II.5. Professional custodians of securities or other financial instruments

Third parties assets held on deposit shall be indicated at their market value at the time of the drawing-up of the table.

Table II.6. Distributors of units of investment funds

The distributed units shall indicate the total number and amount (excluding commissions) of units of investment funds distributed or sold during the month.

The repurchased units shall indicate the total number and amount (excluding commissions) of units repurchased during the month.

The commissions received means the commissions received within the framework of distribution and repurchase of units of investment funds during the month.

Note: A private portfolio manager who, in the framework of his management activity, invests his clients' assets in UCIs does not necessarily exercise an activity as distributor of units of investment funds. Indeed, his activity is limited to an investment in a UCI which shall not be considered as marketing of a UCI.

Table II.7. Underwriters

The number and the total acquisition value of underwritings during the month shall be indicated; the securities sold/invested during the month shall not be taken into account.

Table II.8. Registrar and transfer agents

This table includes **Number and net asset of UCIs for which registrar and transfer agent activity is exercised** and **Total number of sub-funds**.

A breakdown shall also be made into UCIs under Luxembourg law and UCIs under foreign law.

Table II.9. Market makers

The total number and the acquisition/sale value of the securities dealt with as market makers during the month shall be indicated.

Table II.10. Persons performing cash-exchange transactions

Number of foreign-exchange transactions executed during the month shall indicate the number of executed foreign-exchange transactions and not the number of clients for whom these transactions were carried out.

Under **Amount of foreign-exchange transactions** executed during the month, the PFS shall indicate the total amount (after deduction of commissions) of executed foreign-exchange transactions.

Table II.11. Debt recovery

Number of debtors from whom debt recovery was requested shall indicate the number of debtors with an outstanding repayment.

Total outstanding amount shall indicate the total amount of outstanding loans (nominal value) that the PFS has to recover.

Number of clients requesting the recovery shall indicate the number of clients - natural and legal persons - who appoint a PFS to recover outstanding amounts from their debtors.

Table II.12. Professionals performing credit offering

The details on granted loans shall be indicated in the financial "*ad hoc*" statistics.

Number of agreements shall indicate the total number of granted loans (without drawing a distinction between the fact that the PFS covers or does not cover possible losses resulting from insolvent debtors).

The amount of loans/outstanding amounts shall indicate the nominal amount (without deduction of value adjustments) of granted loans.

Value adjustments shall indicate the value adjustments made.

Furthermore, in order to determine credit risks and high-risk sectors of the professional performing credit offering, a table of debtors whose outstanding amounts are higher than 10% of the PFS' own funds shall be drawn up. The own funds are composed of equity capital increased by legally formed reserves and by possible profits for the financial year, of losses brought forward and possible losses for the financial year deducted from own funds.

The amounts not paid after 90 days shall indicate the past due nominal amount not paid by the debtors after 90 days.

Table II.13. Professionals performing securities lending

The details on these securities lending transactions shall be indicated in the financial "*ad hoc*" statistics.

The acquisition value shall be indicated in the sections **Total amount of borrowed securities** and **Total amount of securities lent**.

The section **Gross amount of open positions** includes all transactions which remain open at the reference date.

Table II.14. Professionals performing money transfer services

In addition to the total number of money transfer transactions executed during the month and the total amount of these transactions, the number and amount of money transfers carried out from Luxembourg to other continents, namely Africa, Australia, America and Asia shall be specified in this table.

Table II.15. Administrators of collective savings funds

The amount of collective savings funds shall indicate the nominal amount of the collected funds.

The number of depositary clients shall include the total number of depositors of the collective savings fund, i.e. the number of contracts "savings agreement or administration agreement" which were signed.

Similarly to the table of the private portfolio manager, a figure on the number of Luxembourg depositary credit institutions and on the number of other EU depositary credit institutions shall be indicated in this table.

Table II.16. Management companies of non-coordinated UCIs

Number of management mandates shall include the number of managed non-coordinated UCIs.

Assets of managed UCIs shall include assets of UCIs at market value.

Commissions received during the month shall include the amount of commissions received in the framework of the activity of non-coordinated UCI manager.

Table II.17. Client communication agents

The services provided by the client communication agent to professionals of the financial sector shall be indicated in this table.

The scheme lists a certain number of services which the PFS may provide and includes a section to indicate the number of agreements per service and the amount of billed services per category of service provided during the month.

Table II.18. Administrative agents of the financial sector

The nature of the outsourcing agreements between the administrative agent of the financial sector and the professionals of the financial sector shall be indicated in this table.

The scheme lists a certain number of service agreements in the form of outsourcing which the PFS may provide. It requires an indication on the number of outsourcing agreements entered into as well as on the amount of billed service provisions per category of services during the month.

Table II.19. IT systems and communication networks operators of the financial sector

The services provided to professionals exclusively active in the financial sector by the IT systems and communication networks operator of the financial sector shall be indicated in this table.

The scheme shall be drawn up using the same criteria as for the administrative agent of the financial sector.

Table II.20. Professionals performing services of setting-up and of management of companies

Besides the data on the number of incorporated and managed companies, the banking relations of incorporated and managed companies in Luxembourg and abroad shall be indicated in a second table. The names of the credit institutions which deal with companies incorporated and managed by the PFS shall be included in this second table.

Table II.21. Corporate domiciliation agents

The purpose of the first table is to list the number of domiciled companies. The names of the credit institutions which deal with companies domiciled with the PFS shall be included in the second table.

Table II.22. Professionals authorised to exercise all the activities permitted by Article 28 of the law of 15 December 2000 on postal services and financial postal services

Number of depositors shall list the number of post office accounts, whether individual or joint, which are opened with the professional.

Amount of deposits shall include the nominal amount of post office deposits as well as the assignment of third parties assets by the professional (deposits on the current account and term deposit account).

Number of issued credit cards and **Number of issued post office cheques cards** shall include the number of cards issued by the professional and which are in circulation.

Professionals authorised to exercise all the activities of the financial sector permitted to the professionals of the financial sector to whom section 1 of chapter 2, part I of the law of 5 April 1993 on the financial sector, as amended, applies, with the exception of the categories of PFS also referred to in section 2 of the same chapter.

The professionals authorised under this category exercise various activities. Since these activities cannot be included in a single scheme, an individual table, which will take into account the exercised activities, will be communicated to each professional.

Table III.1. Off-balance sheet

This table is only applicable to professionals acting for their own account, to distributors of units of investment funds accepting and making payments, to underwriters and to professional custodians of securities and other financial instruments.

Sections 1, 2 and 3 of this table include transactions executed by the professional for his own account.

Table III.2. Profit and loss accounts

This scheme is applicable to all categories of PFS and shall be submitted to the CSSF on a quarterly basis.

Company: P
 Status:
 Responsible:
 Monthly periodicity

**TABLE I.
 FINANCIAL SITUATION AS AT**

Assets	Amount (in €)
1. Subscribed capital unpaid	
2. Formation expenses	
3. Fixed assets	
3.1. Intangible assets	
3.2. Tangible assets	
3.3. Financial assets	
Shares in affiliated undertakings	
Amounts owed by affiliated undertakings	
Participating interests	
Amounts owed by undertakings with which the company is linked by virtue of participating interests	
Investments held as fixed assets	
Others	
4. Current assets	
4.1. Cash in hand	
4.2. Cash at bank and in hand	
4.3. Loans and advances	
4.4. Securities included in the trading book and investment portfolio	
4.5. Others	
5. Prepayments and accrued income	
6. Others	
7. Loss for the financial year	
Overall total (1+2+3+4+5+6+7)	

Liabilities	Amount (in €)
1. Capital and reserves	
1.1. Subscribed capital or endowment capital	
1.2. Share premium account	
1.3. Revaluation reserve	
1.4. Legal reserve	
1.5. Other reserves	
1.6. Profit or loss brought forward	
2. Subordinated loan capital	
3. Provisions for liabilities and charges	
3.1. Provisions for pensions and similar obligations	
3.2. Provisions for taxation	
3.3. Other provisions	
4. Debts	
5. Accruals and deferred income	
6. Profit for the financial year	
Overall total (1+2+3+4+5+6)	

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.1.
FINANCIAL ADVISORS

Statistical AD HOC information
as at _____

	Number	Amount (in €)
Existing "advice" agreements		/
of which UCI advice mandate		/
Volume of assets advised on during the current month	/	
Amount of commissions received during the month	/	

Company: P
 Status:
 Responsible:
 Monthly periodicity

**TABLE II.2.A.
 BROKERS**

Statistical AD HOC information
 as at _____

	Number	Amount (in €)	Commissions received (in €)	Commissions paid (in €)
Transactions linked to exchange rates				
Transactions linked to interest rates				
Transactions linked to other market rates				
Deposit transactions				
Other transactions				
Total	1)	2)		

Counterparties	Percentage compared to the double of 1)	Percentage compared to the double of 2)
in Luxembourg: credit institutions		
PFS		
other countries		

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.2.B.
COMMISSION AGENTS

Statistical AD HOC information
as at _____

	Number	Amount (in €)
Transactions executed during the month		
of which: transactions executed under a management mandate *	()	()
Commissions received during the month	/	
Commissions paid during the month	/	

* including orders executed under a discretionary management mandate

Company: P
 Status:
 Responsible:
 Monthly periodicity

**Table II.3.
 PRIVATE PORTFOLIO MANAGERS**

**Statistical AD HOC information
 as at _____**

Private clients and UCIs	Amount (in €)
Total of managed assets	

Private and institutional clients	Number	Amount (in €)
Mandates of private portfolio management		/
of which: mandates of discretionary private portfolio management		/
Total of managed assets	/	
of which: units of UCIs managed by the PFS	/	
shares and other securities	/	
derivatives (options, FRA, IRS, etc.)	/	
Commissions received during the month	/	
Commissions paid to business providers during the month	/	

UCIs managed by the PFS	Number	Amount (in €)
UCI management mandates		/
Total of managed assets	/	
of which: shares and other securities	/	
derivatives (options, FRA, IRS, etc.)	/	
Commissions received during the month	/	
Commissions retroceded during the month	/	

Depository banks of clients assets	Number	Amount of clients assets (in €)
Depository banks in Luxembourg		
Depository banks abroad		
of which outside the European Union		

Company: P
 Status:
 Responsible:
 Monthly periodicity

Table II.4.
PROFESSIONALS ACTING FOR THEIR OWN ACCOUNT

AD HOC as at _____

BREAKDOWN OF THE SECURITIES AND THE PARTICIPATIONS PORTFOLIO

LABEL	DESIGNATION	Acquisition value (in €)	Assessment value (in €)	Unrealised gains (in €)	Unrealised losses (in €)	Value adjustments if permanent value reduction (in €)
1. Fixed-income securities						
1.1. Portfolio of financial fixed assets						
1.2. Trading book						
1.3. Investment portfolio						
Sub-total 1.						

Company: P
 Status:
 Responsible:
 Periodicity: monthly

TABLE II.4.

PROFESSIONALS ACTING FOR THEIR OWN ACCOUNT

AD HOC as at _____

BREAKDOWN OF THE SECURITIES AND THE PARTICIPATIONS PORTFOLIO

LABEL	DESIGNATION	Acquisition value (in €)	Assessment value (in €)	Unrealised gains (in €)	Unrealised losses (in €)	Value adjustments if permanent value reduction (in €)
2. Variable-yield securities						
2.1. Participations and units in affiliated undertakings						
2.2. Trading book						
2.3. Investment portfolio						
Sub-total 2.						
OVERALL TOTAL (1+2)						

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.5.

PROFESSIONAL CUSTODIANS OF SECURITIES

Statistical AD HOC information
as at _____

Label	Amount (in €)
Third parties assets held on deposit	
of which: securities	
other financial instruments	
Bond-Lending	

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.6.

DISTRIBUTORS OF UNITS OF INVESTMENT FUNDS

Statistical AD HOC information
as at _____

I. UNITS DISTRIBUTED DURING THE MONTH

Total NUMBER	Total AMOUNT (in €)

II. UNITS REPURCHASED DURING THE MONTH

Total NUMBER	Total AMOUNT (in €)

Commissions received during the month in respect of distributed and repurchased units (in €)	
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Company: P
Status:
Responsible:
Monthly periodicity

**TABLE II.7.
UNDERWRITERS**

**Statistical AD HOC information
as at _____**

UNDERWRITING DURING THE MONTH

Total NUMBER of securities	Total ACQUISITION VALUE of securities (in €)

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.8.
REGISTRAR AND TRANSFER AGENTS

Statistical AD HOC information
as at _____

	Number	Amount (in €)
Number and net asset of UCIs for which registrar and transfer agent activity is exercised		
of which number of Luxembourg UCIs		
of which number of foreign UCIs		
Total number of sub-funds		

Company: P
Status:
Responsible:
Monthly periodicity

**TABLE II.9.
MARKET MAKERS**

**Statistical AD HOC information
as at _____**

SECURITIES DEALT WITH AS MARKET MAKERS DURING THE MONTH

Total NUMBER of securities	Total ACQUISITION VALUE OR SALES PRICE (in €)

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.10.
PERSONS PERFORMING CASH-EXCHANGE TRANSACTIONS

Statistical AD HOC information
as at _____

	Number of foreign-exchange transactions	Amount of foreign-exchange transactions (in €)
Foreign-exchange transactions executed during the month		
of which: foreign-exchange transactions US\$/€during the month		
Commissions received during the month		

Company: P
Status:
Responsible:
Monthly periodicity

**TABLE II.11.
DEBT RECOVERY**

Statistical AD HOC information
as at _____

Number of debtors from whom debt recovery was requested	
Total outstanding amount (in €)	
Number of clients requesting the recovery	

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.12.
PROFESSIONALS PERFORMING CREDIT OFFERING

Statistical AD HOC information
as at _____

	Number of agreements	Outstanding amounts (in €)	Value adjustments (in €)
Granted loans			
of which: financial leasing			
mortgage loans			
factoring			
others			

DEBTORS WHOSE OUTSTANDING AMOUNTS ARE HIGHER THAN 10% OF PFS OWN FUNDS

Debtor's name	Outstanding amounts (in €)	Activity sector	Value adjustments made (in €)
1.			
2.			
3.			
4.			

Total of annuities/bills not paid after 90 days (in €) _____

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.13.
PROFESSIONALS PERFORMING SECURITIES LENDING

Statistical AD HOC information
as at _____

Total amount of borrowed securities (in €)	Total amount of lent securities (in €)	Gross amount of open positions (in €)

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.14.
PROFESSIONALS PERFORMING MONEY TRANSFER SERVICES

Statistical AD HOC information
as at _____

	Number of transfers	Amount (in €)
Transfers executed during the month		
of which transfers to:		
-Africa		
-Asia		
-Australia		
-America		
Commissions received during the month	/	

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.15.
ADMINISTRATORS OF COLLECTIVE SAVINGS FUNDS

Statistical AD HOC information
as at _____

	Number of depositors	Deposited amounts (in €)
Deposits of the collective savings fund		

Depositary banks	Number	Deposited amounts (in €)
- Depositary credit institutions in Luxembourg		
- Depositary credit institutions located in another Member State of the European Union		

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.16.
MANAGEMENT COMPANIES OF NON-COORDINATED UCIs

Statistical AD HOC information
as at _____

	Number	Amount (in €)
Number of management mandates		/
Assets of managed UCIs	/	
Commissions received during the month	/	

Company: P
 Status:
 Responsible:
 Monthly periodicity

**TABLE II.17.
 CLIENT COMMUNICATION AGENTS**

**Statistical AD HOC information
 as at _____**

	Number	Amount of billed service provisions per service (in €)
Clients/Agreements of which:		/
Printing services		
Services in relation to Internet		
Archiving services		
Data aggregation		
Call Centre		
Others		

Clients	Number	Percentage compared to the total of clients
under Luxembourg law:		/
credit institutions		
PFS		
UCIs		
pension funds		
outside the financial sector		
under foreign law:		
credit institutions		/
PFS		
UCIs		
pension funds		
outside the financial sector		

Company: P
 Status:
 Responsible:
 Monthly periodicity

**TABLE II.18.
 ADMINISTRATIVE AGENTS OF THE FINANCIAL SECTOR**

**Statistical AD HOC information
 as at _____**

	Number	Amount of billed service provisions per service (in €)
Outsourcing agreements of which:		/
Back-office services		
NAV calculation		
Other administrative services on behalf of UCIs		
Others		

Clients	Number	Percentage compared to the total of clients
under Luxembourg law:		/
credit institutions		
PFS		
UCIs		
pension funds		
outside the financial sector		
under foreign law:		/
credit institutions		
PFS		
UCIs		
pension funds		
outside the financial sector		

To enclose also:

- Statistical AD HOC information Client communication agents

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.19.
IT SYSTEMS AND COMMUNICATION NETWORKS OPERATORS
OF THE FINANCIAL SECTOR

Statistical AD HOC information
as at _____

	Number	Amount of billed service provisions per service (in €)
Outsourcing agreements of which:		/
IT system		
Communication network		
Setting-up and maintenance of IT systems		
Hosting advisory website		
Hosting transaction website		
Others		

Company: P
 Status:
 Responsible:
 Periodicity:

**TABLE II.20.
 PROFESSIONALS PERFORMING SERVICES OF SETTING-UP AND OF MANAGEMENT OF
 COMPANIES**

**Statistical AD HOC information
 as at _____**

	Number
Number of companies under Luxembourg law incorporated during the month	
of which: Holding 29	
Soparfi	
Others	
Number of companies under Luxembourg law to which the PFS provided management services during the month	
of which: Holding 29	
Soparfi	
Others	
Number of companies under foreign law incorporated during the month	
Number of companies under foreign law to which the PFS provided management services during the month	

Banking relations of incorporated companies
Credit institutions in Luxembourg
Credit institutions abroad
Banking relations of managed companies
Credit institutions in Luxembourg
Credit institutions abroad

Company: P
Responsible:
Status:
Monthly periodicity

**TABLE II.21.
COMPANY DOMICILIATION AGENTS**

**Statistical AD HOC information
as at _____**

	Number
Number of domiciled companies under Luxembourg law	
of which: Holding 29	
Soparfi	
Others	
Number of domiciled companies under foreign law	

Banking relations of domiciled companies
Credit institutions in Luxembourg
Credit institutions abroad

To enclose also:
- Statistical AD HOC information Professionals performing services of setting-up and of management of companies

Company: P
Status:
Responsible:
Monthly periodicity

TABLE II.22.
PROFESSIONALS AUTHORISED TO EXERCISE ALL ACTIVITIES PERMITTED BY
ARTICLE 28 OF THE LAW OF 15 DECEMBER 2000 ON POSTAL SERVICES AND FINANCIAL
POSTAL SERVICES

Statistical AD HOC information
as at _____

	Number of depositors	Amount of deposits (in €)
Deposits of clients		

Investment of third parties assets	Amount (in €)
Current account	
Term deposit account	

Number of issued credit cards	
Number of issued post office cheques cards	

Company: P
 Status:
 Responsible:
 Quarterly periodicity

TABLE III.1.
OFF-BALANCE SHEET AS AT _____

LABEL	AMOUNT (in €)
1. Possible liabilities	
Guarantees	
Others	
2. Commitments	
Forward purchases of assets	
of which: securities	
Forward sales of assets	
of which: securities	
Settlement of spot transactions	
Others	
3. Transactions linked to exchange rates to interest rates and to other market rates	
3.1. Transactions linked to exchange rates	
3.2. Transactions linked to interest rates	
3.3. Transactions linked to other market rates	
4. Management and underwriting functions	
4.1. Third parties assets under private portfolio management	
of which: securities	
4.2. Underwriting of securities	
4.3. Others	
5. Total Off-balance sheet	

Company: P
 Status:
 Responsible:
 Quarterly periodicity

TABLE III.2.
PROFIT AND LOSS ACCOUNT AS AT _____

LABEL		AMOUNT (in €)
1. Interests received	+	
2. Interests paid	-	
3. Commissions received	+	
4. Commissions paid	-	
5. Other operating income	+	
6. Gross profit or loss		
7. Income from securities	+	
a) income from participating interests		()
b) income from other securities		()
c) income from participating interests or shares in affiliated undertakings		()
8. General administrative expenses	-	
8.1. Staff costs		
Wages and salaries		()
Social security costs		()
of which social security costs relating to pensions		()
8.2. Other administrative expenses		()
9. Value adjustments on:	-	
9.1. tangible and intangible assets		()
9.2. financial fixed assets and securities which are part of the current asset		()
9.3. others		()
10. Value re-adjustments	+	
11. Provisions for general risks	-	
12. Tax on income resulting from ordinary activities	-	
13. Profit or loss on ordinary activities after tax	+/-	
14. Extraordinary income	+	
15. Extraordinary charges	-	
16. Extraordinary profit or loss	+/-	
17. Tax on extraordinary profit or loss	-	
18. Other taxes not shown under the preceding items	-	
19. Result for the financial year	+/-	