

**COMMISSION de SURVEILLANCE
du SECTEUR FINANCIER**

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

Luxembourg, 20 December 2007

To all credit institutions

CIRCULAR CSSF 07/331

**Following the publication of Circular 14/593, as amended,
the provisions of this circular only apply to the following
reporting: B1.1, B1.6, B2.1, B2.5 and B 2.4.**

- Subject:** **A. New prudential financial reporting scheme (tables B 1.1, B 1.6, B 2.1, B 2.5 / B 6.1, B 6.6, B 6.2, B 6.7)**
- Publication of an update of the instructions relating to these tables
- B. Certain other prudential reporting tables (tables B 1.2, B 1.5 and B 2.4)**
- Publication of the instructions relating to these tables

Ladies and Gentlemen,

A. New prudential financial reporting scheme (tables B 1.1, B 1.6, B 2.1, B 2.5 / B 6.1, B 6.6, B 6.2, B 6.7)

1. This circular, a follow-up to circulars CSSF 07/316 and CSSF 07/279, provides a coordinated version of the instructions relating to the prudential financial reporting.
2. This circular does not amend in any way the scheme of the new prudential financial reporting (tables B 1.1, B 1.6, B 2.1, B 2.5 / B 6.1, B 6.6, B 6.2, B 6.7) as published in circular CSSF 07/316.

3. It should be borne in mind that for the presentation of the new prudential financial reporting the IAS/IFRS standards, as adopted by the European Union (http://ec.europa.eu/internal_market/accounting/ias_en.htm), the FINREP guidelines (<http://www.c-ebs.org/standards.htm>), as completed by the CSSF instructions (<http://www.cssf.lu>) and the answers given by CEBS to the “Implementation Questions on Reporting Frameworks: FINREP” (<http://www.c-ebs.org/implementationquestions/Default.aspx>) are applicable.

B. Certain other prudential reporting tables (tables B 1.2, B 1.5 and B 2.4)

4. This circular also provides the instructions relating to certain other prudential reporting tables (tables B 1.2, B 1.5 and B 2.4).

5. This circular does not amend tables B 1.2, B 1.5 and B 2.4 as published in circular CSSF 07/316 in any way. In this context, we would like to draw your attention to the introduction of a new column in table B 1.5, indicating the corresponding lines in tables B 1.1 and B 1.6.

6. The documents presented in this circular are available for consultation and download on the CSSF website (<http://www.cssf.lu>) under the section Legal reporting/Periodic reporting.

7. For further questions concerning this circular, please send an e-mail to Mrs Marguy Mehling (e-mail: sgm.marguy.mehling@cssf.lu) and Mrs Christina Pinto (e-mail: sgm.christina.pinto@cssf.lu).

Yours faithfully,

COMMISSION DE SURVEILLANCE DU SECTEUR FINANCIER

Simone DELCOURT
Director

Arthur PHILIPPE
Director

Jean-Nicolas SCHAUS
Director General