

ANNEX II

REPORTING FOR ISSUERS OF ASSET-REFERENCED TOKEN AND OF E-MONEY TOKENS DENOMINATED IN A CURRENCY THAT IS NOT AN OFFICIAL CURRENCY OF A MEMBER STATE OF THE EUROPEAN UNION - INSTRUCTIONS

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PART I: GENERAL INSTRUCTIONS

I. Structure

1. This annex contains the instructions for the reporting of the templates for issuers.
2. Annex II consists of four different sets of templates:
 - (a) Number of holders (S 01.01 and S 01.02)
 - (b) Value of the token issued and the size and composition of the reserve of assets (S 02.00, S 03.01 and S 03.02)
 - (c) Transactions per day (S 04.01, S 04.02 and S 04.03)
 - (d) Transactions per day that are associated to its uses as a means of exchange within a single currency area (S 05.00)
3. For each template, legal references are provided. Further detailed information regarding more general aspects of the reporting of each block of templates and instructions concerning specific positions are included in this part of the ITS.
4. Issuers shall report in the columns named other than “Number” denominated in the official currency of the competent authority’s country, regardless of the basket of assets referenced by the asset-referenced token. In columns “Number”, numerical values shall be reported, following the specific instructions given for the templates. This is without prejudice to templates S 03.01 and S 03.02, for which these are specified in their related instructions.
5. The following general notation is followed in the instructions: {Template; Row; Column; z-axis}. In the case of templates with only one column, only rows are referred to {Template; Row}, with z-axis where applicable.
6. When filling in the templates, issuers shall use the information shared by the crypto-asset service providers, in accordance with Article 1(2) and 3(2) of this Regulation.

II. Scope of reporting

7. Those issuers in scope for the reporting obligations based on Article 2 of this Regulation or following the relevant competent authority’s decision pursuant to Article 22(2) of Regulation (EU) 2023/1114 shall report all templates presented in this annex.
8. Issuers shall report the four sets of templates in this annex separately for each asset-referenced token subject to the reporting obligations following Article 22(1) of Regulation (EU) 2023/1114.

9. Issuers shall accompany the submitted data by the following information:

- (a) reporting reference date and reference period;
- (b) reporting currency;
- (c) for legal entities, the issuer`s Legal Entity Identifier (LEI), and for natural persons the official national identification number applicable in the home Member State;
- (d) type of the token, as defined in Article 3(1) points (6) and (7) of Regulation (EU) 2023/1114, and related reference or name of the token that is the subject of the submitted reports;
- (e) that the issuer has not received the information specified in Annex III and IV of this Regulation from the crypto-asset service providers, where applicable.

PART II: NUMBER OF HOLDERS (S 01.00)

III. General remarks on Template S 01.00

10. Template S 01.00, in accordance with Article 22(1) point (a) of Regulation (EU) 2023/1114, contains the number of holders as at the end of the reference date of the asset-referenced token, with the breakdowns of:

- (a) Holders of custodial wallet;
- (b) Holders of non-custodial wallet, which breakdown includes holders of any other types of distributed ledger addresses that are used for settlement purposes and not controlled by a user or by a crypto asset service provider;
- (c) Under the abovementioned two categories, as an additional breakdown, retail holders.

11. Information of this template shall be reported at a total level and separately for each country. All different countries based on the location of the holders of the asset-referenced token shall be provided. The country of a holder shall be determined by the holders' location, which shall be based on:

- (a) For natural persons, their habitual residence;
- (b) For legal persons, the registered office address.

IV. Instructions concerning specific positions of Template S 01.00

Row	Legal references and instructions
0010	<u>Total number of holders</u> The total number of holders.
0020	<u>holders of custodial wallet</u> The number of custodial wallet holders, in accordance with point (2) of Article 2 of the Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].
0030	<u>of which retail holders</u> Within the scope of row 0020 – <i>of which holders of custodial wallet</i> , the number of retail holders.
0040	<u>holders of non-custodial wallet</u> The number of non-custodial wallet holders, in accordance with point (3) of the Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR], or holder of any other type of distributed ledger address that is used for settlement purposes and not controlled by a user or by a crypto

	asset service provider, and all other holders that are not counted under row 0020 – <i>of which holders of custodial wallet.</i>
0050	<u>of which retail holders</u> Within the scope of row 0040 – <i>of which holders of non-custodial wallet</i> , the number of retail holders. This row to be reported on a best effort basis, due to the limited information on non-custodial wallet holders.

PART III: VALUE OF THE TOKEN ISSUED AND THE SIZE AND COMPOSITION OF THE RESERVE OF ASSETS (S 02.00, S 03.01 and S 03.02)

V. General remarks on Template S 02.00

12. Template S 02.00, in accordance with Article 22(1) point (b) of Regulation (EU) 2023/1114, includes information on the value of the token issued and on the size of the related reserve of assets.

VI. Instructions concerning specific positions of Template S 02.00

Row	Legal references and instructions
0010	<u>Value of the token issued – at reference date</u> The aggregated value of the token issued, as at the end of the reference date, calculated following the valuation method defined in Article 5(3)(a) and (b) of the Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].
0020	<u>Value of the token issued – maximum</u> The maximum amount among the aggregated values of the token issued as at the end of each calendar day during the reporting period, calculated following the valuation method defined in Article 5(3)(a) and (b) of the Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].
0030	<u>Value of the token issued – average</u> The average amount of the aggregated values of the token issued as at the end of each calendar day during the reporting period, calculated following the valuation method defined in Article 5(3)(a) and (b) of the Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR]. The average shall be calculated as the sum of the values of the token issued calculated for each calendar day for the reporting period, divided by the number of the calendar days in the reporting period.
0040	<u>Value of the token issued – minimum</u> The minimum amount among the aggregated values of the token issued as at the end of each calendar day during the reporting period, calculated following

	the valuation method defined in Article 5(3)(a) and (b) of the Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].
0050	<p><u>Size of the reserve of assets – at reference date</u></p> <p>The value of the reserve of assets as at the end of the reference date, calculated following the requirements set out in Article 36 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2023/xx [RTS under Article 36(4) of MiCAR].</p>
0060	<p><u>Size of the reserve of assets – maximum</u></p> <p>The maximum amount among the values of the reserve of assets as at the end of each calendar day during the reporting period, calculated following the requirements set out in Article 36 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2023/xx [RTS under Article 36(4) of MiCAR].</p>
0070	<p><u>Size of the reserve of assets – average</u></p> <p>The average amount of the values of the reserve of assets as at the end of each calendar day during the reporting period, calculated following the requirements set out in Article 36 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2023/xx [RTS under Article 36(4) of MiCAR]. The average shall be calculated as the sum of the values of the reserve of assets calculated for each calendar day for the reporting period, divided by the number of the calendar days in the reporting period</p>
0080	<p><u>Size of the reserve of assets – minimum</u></p> <p>The minimum amount among the values of the reserve of assets as at the end of each calendar day during the reporting period, calculated following the requirements set out in Article 36 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2023/xx [RTS under Article 36(4) of MiCAR].</p>

VII. General remarks on Template S 03.01

13. Template S 03.01 in accordance with Article 22(1) point (b) of Regulation (EU) 2023/1114, includes information on the size of the reserve of assets, in particular the composition of the reserve of assets by type of assets and maturities.
14. Issuers shall indicate in this template, whether the token in scope of the reporting is significant or not in accordance with Article 43 of Regulation (EU) 2023/1114.
15. Issuers shall report this template, presenting the total size of the reserve of assets and its composition, denominated in the official currency of the competent authority's country. Issuers shall also report separately this template, for each currency in scope, the different parts of the reserve of assets that are denominated

in different currencies. These templates shall be denominated in the currency, in which the issuer is holding that part of the reserve of assets.

VIII. Instructions concerning specific positions of Template S 03.01

Rows	Legal references and instructions
0010	<p><u>Reserve of assets</u></p> <p>The amount/market value of the assets in the reserve of assets referred to in Article 36 of Regulation (EU) 2023/1114 taking into account the unwind mechanism as defined in Article 4 of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114 (EBA/CP/2023/24)</i>.</p>
0020	<p><u>of which: maturing within 1 day</u></p> <p>The amount/market value of the reserve of assets as reported in row 0010 with a maturity lower than or equal to 1 working day shall be reported here.</p>
0030	<p><u>of which: maturing within 5 days</u></p> <p>The amount/market value of the reserve of assets as reported in row 0010 with a maturity lower than or equal to 5 working days shall be reported here, including those reported in row 0020.</p>
0040	<p><u>Unadjusted reserve of assets</u></p> <p>The amount/market value of the assets in the reserve of assets referred to in Article 36 of Regulation (EU) 2023/1114 before taking into account the unwind mechanism as defined in Article 4 of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114 (EBA/CP/2023/24)</i>.</p>
0050	<p><u>Coins and banknotes</u></p> <p>Total amount of cash arising from coins and banknotes.</p>
0060	<p><u>Deposits with central banks</u></p> <p>Total amount of deposits with central banks.</p>
0070	<p><u>Deposits with credit institutions</u></p> <p>The amount of deposits with credit institutions shall be reported here.</p>
0080	<p><u>of which: maturing within 1 day</u></p> <p>Deposits as reported in row 0070 with a maturity lower than or equal to 1 working day shall be reported here.</p>

0090	<p><u>of which: maturing within 5 days</u></p> <p>Deposits as reported in row 0070 with a maturity lower than or equal to 5 working days shall be reported here, including those reported in row 0080.</p>
0100	<p><u>of which: maturing between 5 days and 4 months</u></p> <p>Deposits as reported in row 0070 with a maturity lower than or equal to 4 calendar months and greater than 5 working days – i.e., this does not include those reported in row 0090.</p>
0110	<p><u>Commodities</u></p> <p>The market value of commodities or shares in funds that invest in commodities with the aim to track the price of commodities shall be reported here.</p>
0120	<p><u>of which: based on gold</u></p> <p>Commodities as reported in row 0110 which are based on gold.</p>
0130	<p><u>of which: based on gas</u></p> <p>Commodities as reported in row 0110 which are based on gas.</p>
0140	<p><u>Central bank assets</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> representing claims on or guaranteed by central banks referred to in Articles 10(1)(b)(i) and (ii) and Article 10(1)(d) of Commission Delegated Regulation (EU) 2015/61.</p>
0150	<p><u>Central government assets</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> representing claims on or guaranteed by central governments referred to in Article 10(1)(c) and Article 10(1)(d) of Commission Delegated Regulation (EU) 2015/61.</p>
0160	<p><u>Regional government / local authorities assets</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> representing claims on or</p>

	guaranteed by regional governments or local authorities referred to in Article 10(1)(c) of Commission Delegated Regulation (EU) 2015/61.
0170	<p><u>Public Sector Entity assets</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> representing claims on or guaranteed by public sector entities referred to in Article 10(1)(c) of Commission Delegated Regulation (EU) 2015/61.</p>
0180	<p><u>Credit institution (protected by Member State government, promotional lender) assets</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> issued by credit institutions referred to in Article 10(1)(e) of Commission Delegated Regulation (EU) 2015/61.</p>
0190	<p><u>Multilateral development bank and international organisations assets</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> representing claims on or guaranteed by the multilateral development banks and the international organisations referred to in Article 10(1)(g) of Commission Delegated Regulation (EU) 2015/61.</p>
0200	<p><u>Qualifying CIU units</u></p> <p>The market value of shares or units in CIUs referred to in Article 15(2)(a) of Commission Delegated Regulation (EU) 2015/61. The market value of units in UCITS referred to in Article 38(2) of Regulation (EU) 2023/1114 shall be reported here too.</p>
0210	<p><u>Extremely high quality covered bonds</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> representing exposures in the form of extremely high quality covered bonds referred to in Article 10(1)(f) of Commission Delegated Regulation (EU) 2015/61.</p>
0220	<p><u>Other highly liquid financial instruments, used as assets referenced</u></p>

	The market value of highly liquid financial instruments used as assets referenced falling under Article 1(c)(iii) of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> .
0230	<u>of which: Crypto assets</u> Highly liquid financial instruments as reported in row 0220 if they are crypto assets as referred to in Article 2(4), point (a), of Regulation (EU) 2023/1114.
0240	<u>Others</u> The amount/market value of any other asset in the reserve of assets referred to in Article 36 of Regulation (EU) 2023/1114.
0250	<u>Adjustments</u> The impact of the adjustments related to the assets in the reserve of assets referred to in Article 36 of Regulation (EU) 2023/1114, due to the termination of secured funding, secured lending or collateral swap transactions entered into using reserve assets on at least one leg of the transaction, where the transaction matures within 5 working days, as specified in Article 4 of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> shall be reported here.
0260	<u>Reverse repos</u>
0270	<u>Cash inflows</u> The amount of cash inflows from reverse repos with any maturity.
0280	<u>of which: maturing within 1 day</u> The amount of cash inflows as reported in row 0270 with a maturity lower than or equal to 1 working day shall be reported here.
0290	<u>of which: maturing within 5 day</u> The amount of cash inflows as reported in row 0270 with a maturity lower than or equal to 5 working days shall be reported here. This includes those reported in row 0280.
0300	<u>of which: maturing between 5 days and 4 months</u> The amount of cash inflows as reported in row 0270 with a maturity lower than or equal to 4 calendar months and greater than 5 working days shall be reported here. This does not include those reported in row 0290.

0310	<p><u>Collateral outflows</u></p> <p>The market value of the collateral outflows from reverse repos with any maturity shall be reported here if the collateral to be posted qualifies as an asset in the reserve of assets.</p>
0320	<p><u>of which: maturing within 5 day</u></p> <p>The market value of collateral outflows as reported in row 0310 with a maturity lower than or equal to 5 working days shall be reported here.</p>
0330	<p><u>of which: collateral to be posted is extremely high-quality covered bonds</u></p> <p>The market value of the collateral outflows as reported in row 0320 in the form of extremely high-quality covered bonds referred to in Article 1(c)(ii) of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114 (EBA/CP/2023/24)</i>.</p>
0340	<p><u>of which: maturing between 5 days and 4 months</u></p> <p>The market value of collateral outflows as reported in row 0310 with a maturity lower than or equal to 4 calendar months and greater than 5 working days shall be reported here. This does not include those reported in row 0320.</p>
0350	<p><u>Repos</u></p>
0360	<p><u>Cash outflows</u></p> <p>The amount of cash outflows from repos with any maturity.</p>
0370	<p><u>of which: maturing within 1 day</u></p> <p>The amount of the cash outflows as reported in row 0360 with a maturity lower than or equal to 1 working day shall be reported here.</p>
0380	<p><u>of which: maturing within 5 days</u></p> <p>The amount of the cash outflows as reported in row 0360 with a maturity lower than or equal to 5 working days shall be reported here. This includes those reported in row 0370.</p>
0390	<p><u>of which: maturing between 5 days and 4 months</u></p> <p>The amount of the cash outflows as reported in row 0360 with a maturity lower than or equal to 4 calendar months and greater than 5 working days shall be reported here. This does not include those reported in row 0380.</p>
0400	<p><u>Collateral inflows</u></p>

	The market value of the collateral inflows from repos with any maturity if the collateral to be received qualifies as an asset in the reserve of assets.
0410	<u>of which: maturing within 5 days</u> The amount of the collateral inflows as reported in row 0400 with a maturity lower than or equal to 5 working days shall be reported here.
0420	<u>of which: collateral to be received is extremely high quality covered bonds</u> The market value of the collateral inflows as reported in row 0410 in the form of extremely high-quality covered bonds referred to in Article 1(c)(ii) of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> .
0430	<u>of which: maturing between 5 days and 4 months</u> The amount of the collateral inflows as reported in row 0400 with a maturity lower than or equal to 4 calendar months and greater than 5 working days shall be reported here. This does not include those reported in row 0410.
0440	<u>Collateral swaps</u>
0450	<u>Collateral outflows</u> The market value of the collateral outflows from collateral swaps with any maturity if the collateral to be posted qualifies as an asset in the reserve of assets.
0460	<u>of which: maturing within 5 days</u> The amount of the collateral outflows as reported in row 0450 where the transaction matures within 5 working days shall be reported here.
0470	<u>of which: collateral to be posted is extremely high quality covered bonds</u> The market value of the collateral outflows as reported in row 0460 in the form of extremely high-quality covered bonds referred to in Article 1(c)(ii) of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> .
0480	<u>of which: maturing between 5 days and 4 months</u> The amount of the collateral outflows as reported in row 0450 with a maturity lower than or equal to 4 calendar months and greater than 5 working days shall be reported here. This does not include those reported in row 0460.
0490	<u>Collateral inflows</u>

	The market value of the collateral inflows from collateral swaps with any maturity if the collateral to be received qualifies as an asset in the reserve of assets.
0500	<u>of which: maturing within 5 days</u> The amount of the collateral inflows as reported in row 0490 where the transaction matures within 5 working days shall be reported here.
0510	<u>of which: collateral to be received is extremely high quality covered bonds</u> The market value of the collateral inflows as reported in row 0500 in the form of extremely high-quality covered bonds referred to in Article 1(c)(ii) of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114 (EBA/CP/2023/24)</i> .
0520	<u>of which: maturing between 5 days and 4 months</u> The amount of the collateral inflows as reported in row 0490 with a maturity lower than or equal to 4 calendar months and greater than 5 working days shall be reported here. This does not include those reported in row 0500.
0530	<u>Value of the asset referenced</u> The monetary value or the market value of the asset-referenced by the tokens issued if the token is referenced to official currencies or to other than official currencies, respectively.
0540	<u>Mandatory Over-collateralisation</u> The excess of the value of the reserve of assets with respect to the value of the assets referenced and expressed as a percentage of the value of the assets referenced in accordance with Article 6 of the <i>draft RTS to further specify the liquidity requirements of the reserve of Assets under Article 36(4) of Regulation (EU) 2023/1114 (EBA/CP/2023/25)</i> .

Columns	Legal references and instructions
0010	<u>Amount/market value</u> Issuers of ARTs and EMTs shall report in column 0010 the market value, or the amount where applicable, of the assets in the reserve of assets for row 0010 to row 0540. Row 0530 shall be reported in percentage. The market value reported in column 0010:

	<p>— Shall take into account net outflows and net inflows that would result in the event of an early close-out of the hedge, including derivatives hedging the difference between the change of the market value of reserve assets and the change of the market value of the assets referenced by the token. This includes derivatives in the reserve of assets that are relating to the assets referenced by the tokens where the tokens are not referenced to official currencies.</p> <p>— Shall not take into account regulatory haircuts.</p> <p>Issuers of ARTs and EMTs shall take into account the net cash flow, either outflow or inflow, that would arise if the hedge was to be closed out at the reporting reference date. This does not take into account potential future value changes in the asset.</p>
0020	<p><u>Weighted average residual maturity (days)</u></p> <p>Issuers of ARTs and EMTs shall report in Column 0020 the weighted average residual maturity of the relevant category of assets or transactions, expressed in days. They shall take into account the residual maturity from the reporting reference date and the amount of each asset or transaction within the relevant category of assets and transactions for the calculation of the weighted average.</p>

z-axis	Legal references and instructions
Type	<p>The issuer shall indicate whether the token references either:</p> <ul style="list-style-type: none"> ▪ Only official currencies ▪ Only other than official currencies ▪ Both official currencies and other than official currencies - Mix

z-axis	Legal references and instructions
Significance of the token	<p>The issuer shall indicate whether the token is significant or not in accordance with Article 43 of Regulation (EU) 2023/1114, using the following codes:</p> <ul style="list-style-type: none"> ▪ Yes ▪ No

z-axis	Legal references and instructions
Currency	<p>The issuer shall indicate which currency is in scope in accordance with paragraph 15 for the template presented.</p>

IX. General remarks on Template S 03.02

16. Template S 03.02 in accordance with Article 22(1) point (b) of Regulation (EU) 2023/1114, includes information on the size of the reserve of assets, in particular the composition of the reserve of assets by counterparty/issuer.
17. In order to collect information about concentration by counterparties for each asset type within the reserve of assets in template S 03.02, issuers shall apply the instructions contained in this section.
18. Issuers shall report the top twenty largest counterparties for the assets included in their reserve of assets. The counterparty reported in item 1.01 shall be the largest amount of assets from one counterparty as at the reporting date; item 1.02 shall be the second largest; and similarly with the remaining items. All the remaining bank deposits counterparties/security issuers/derivatives counterparties shall be reported in items 1.21, 1.22 and 1.23, respectively.
19. Where a counterparty belongs to several groups of connected clients, it shall be reported only once in the group with the highest amount of funding.
20. Issuers shall indicate in this template, whether the token in scope of the reporting is significant or not in accordance with Article 43 of Regulation (EU) 2023/1114.
21. Issuers shall report this template, presenting the total size of the reserve of assets and its composition, denominated in the official currency of the competent authority's country. Issuers shall also report separately this template, for each currency in scope, the different parts of the reserve of assets that are denominated in different currencies. These templates shall be denominated in the currency, in which the issuer is holding that part of the reserve of assets.

X. Instructions concerning specific positions of Template S 03.02

Columns	Legal references and instructions
0010	<p><u>Product Type</u></p> <p>Issuers/Counterparties recorded in column 0020 shall be assigned a product type corresponding to the underlying transaction, using the following codes indicated in bold:</p> <ul style="list-style-type: none"> ▪ DEPO (Deposits with a credit institution in the reserve of assets) ▪ 0% SEC (LCR 0% haircut liquid assets – securities or money market instruments in the reserve of assets) ▪ EHCB (LCR extremely high-quality covered bonds in the reserve of assets) ▪ DERIV (Unmargined OTC derivatives in the reserve of assets)

	<ul style="list-style-type: none"> ▪ OTHER (Other highly liquid financial instruments – securities, money market instruments or crypto-assets in the reserve of assets) <p>Different rows shall be reported with the same issuer/counterparty for each product type.</p>
0020	<p><u>Counterparty/Issuer Name</u></p> <p>The names of the top twenty issuers or counterparties as long as the amount of the deposits placed with, the instruments issued or the exposures to each of them is at least 3% of the reserve of assets as reported in row 0010 of S 03.01. Each name shall include the deposit receiver or the instruments issuer or all entities with close links among each other to those exposures. This column shall capture the full name of the legal entity among those with close links with which the issuer has the highest exposure and including any references to the company type in accordance with the national company law.</p> <p>The largest item will be recorded in 1.01, the second in line item 1.02, and so on. All the remaining bank deposits counterparties/security issuers/derivatives counterparties shall be reported in 1.21, 1.22 and 1.23, respectively.</p>
0030	<p><u>LEI Code</u></p> <p>The legal entity identifier code of the counterparty.</p>
0040	<p><u>Large institutions (Y/N)</u></p> <p>Issuers/Counterparties classified as credit institution according to Article 4(1)(1) of Regulation (EU) No 575/2013 recorded in column 0020 shall be assessed as large institution following the definition in Article 4(1)(146) of Regulation (EU) No 575/2013 using the following codes:</p> <ul style="list-style-type: none"> ▪ Yes ▪ No
0050	<p><u>Amount/Market value</u></p> <p>The amount of the deposits and the market value of the securities and derivatives shall be reported here taking into account the unwind mechanism as defined in Article 4 of the <i>draft RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114 (EBA/CP/2023/24)</i>. The amount/market value shall not take into account regulatory haircuts. They shall take into account the net outflows and net inflows that would result in the event of an early close-out of the hedge.</p>
0060	<p><u>as % of total assets of the credit institution receiving deposit</u></p> <p>For deposits in a credit institution that are included in the reserve of assets of the same tokens referred to in Article 36 of Regulation (EU) 2023/1114, the amount shall be reported as percentage of the total assets of the credit</p>

	institution receiving those deposits. The amount of total assets shall be the latest published available data of the relevant credit institution.
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z-axis	Legal references and instructions
Type	The issuer shall indicate whether the token references either: <ul style="list-style-type: none"> ▪ Only official currencies ▪ Only other than official currencies ▪ Both official currencies and other than official currencies - Mix

z-axis	Legal references and instructions
Significance of the token	The issuer shall indicate whether the token is significant or not in accordance with Article 43 of Regulation (EU) 2023/1114, using the following codes: <ul style="list-style-type: none"> ▪ Yes ▪ No

z-axis	Legal references and instructions
Currency	The issuer shall indicate which currency is in scope in accordance with paragraph 21 for the template presented.

PART IV: TRANSACTIONS PER DAY (S 04.01, S 04.02 and S 04.03)

XI. General remarks on Template S 04.01

22. Template S 04.01, in accordance with Article 22(1) point (c) of Regulation (EU) 2023/1114, includes information on the average number and average aggregate value of transactions per day during the reporting period, presented separately for the countries in scope of the reporting.
23. The location of the originator and the beneficiary involved in the transactions shall be based on the below, following the approach for defining the country of the holders in template S 01.00 ‘Number of holders – at reference date’:
 - (a) For natural persons, their habitual residence;
 - (b) For legal persons, the registered office address.

24. Those transactions shall be in scope for this template, where at least one of the holders involved in the transaction is located within the EU. In addition, when the token in scope references an official currency of one of the Member States of the EU, transactions where both of the holders involved are located outside of the EU shall be also included to the scope of reporting.
25. The issuer shall determine the value of the transactions following the valuation method defined in Article 5(3)(a) and (b) of the Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].
26. Template S 04.01 includes a breakdown for the transactions:
- (a) of which made within the country;
 - (b) of which received transaction to the country;
 - (c) of which sent transaction from the country.
27. This template shall be reported separately for each country in scope for the transactions with the asset-referenced token. The country of a transaction shall be determined by the location of the holders involved in the transaction, the location of the originator and the location of the beneficiary of the transaction.

XII. Instructions concerning specific positions of Template S 04.01

Row	Legal references and instructions
0010	<p><u>Transactions per day - average</u></p> <p>For the country determined by the z-axis, transactions where either the location of the originator or the location of the beneficiary is within that country.</p>
0020	<p><u>Of which made within the country</u></p> <p>For the country determined by the z-axis, transactions where both the location of the originator and the location of the beneficiary is within that country.</p>
0030	<p><u>Of which received transaction to the country</u></p> <p>For the country determined by the z-axis, transactions where the location of the originator is outside of that country and the location of the beneficiary is within that country.</p>
0040	<p><u>Of which sent transaction from the country</u></p> <p>For the country determined by the z-axis, transactions where the location of the originator is within that country and the location of the beneficiary is outside of that country.</p>

Column	Legal references and instructions
0010	<p><u>Number</u></p> <p>The average number of transactions per day, calculated as the total number of transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period.</p>
0020	<p><u>Amount</u></p> <p>The average aggregate value of transactions per day, calculated as the sum of the values of all transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period.</p>

z-axis	Legal references and instructions
Name of the country	<p>Rows 0010-0040 shall be reported separately for each country in scope. The z-axis determines the country in scope for the rows. The z-axis shall provide all the different countries based on the location of the holders involved in the transactions in scope.</p>

XIII. General remarks on Template S 04.02

28. Template S 04.02 is only different compared to S 04.01 by not having the z-axis determining the country in scope, but this template is for all the transactions in the EU.

XIV. Instructions concerning specific positions of Template S 04.02

Row	Legal references and instructions
0010	<p><u>Transactions per day - average</u></p> <p>Transactions where either the location of the originator or the location of the beneficiary is within the EU.</p>
0020	<p><u>Of which made within the EU</u></p> <p>Transactions where both the location of the originator and the location of the beneficiary is within the EU.</p>
0030	<p><u>Of which received transaction to the EU</u></p> <p>Transactions where the location of the originator is outside of the EU and the location of the beneficiary is within the EU.</p>
0040	<p><u>Of which sent transaction from the EU</u></p>

	Transactions where the location of the originator is within the EU and the location of the beneficiary is outside of the EU.
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29.

Column	Legal references and instructions
0010	<p><u>Number</u></p> <p>The average number of transactions per day, calculated as the total number of transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period.</p>
0020	<p><u>Amount</u></p> <p>The average aggregate value of transactions per day, calculated as the sum of the values of all transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period.</p>

XV. General remarks on Template S 04.03

30. Template S 04.03, in accordance with Article 22(1) point (c) of Regulation (EU) 2023/1114, includes information on the average number and average aggregate value of transactions and transfers per day during the reporting period. The scope for the transactions and transfers in this template shall be the ones between non-custodial wallets or between non-custodial wallets and other types of distributed ledger addresses that are used for settlement purposes and are not controlled by a user or by a crypto asset service provider.

XVI. Instructions concerning specific positions of Template S 04.03

Row	Legal references and instructions
0010	<p><u>Transactions between non-custodial wallets per day - average</u></p> <p>Transactions between non-custodial wallets, in accordance with point (3) of the Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR], or between non-custodial wallets and other types of distributed ledger addresses that are used for settlement purposes and are not controlled by a user or by a crypto asset service provider. This is to be reported in a best effort basis, considering the limited information issuers might have on these transactions and related holders involved in such transactions.</p>
0020	<p><u>Transfers between non-custodial wallets per day - average</u></p> <p>Transfers between non-custodial wallets, in accordance with point (3) of the Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR], or between non-custodial wallets and other types of distributed ledger addresses that are used for settlement purposes and are not controlled by a user or by a crypto asset service provider.</p>

Column	Legal references and instructions
0010	<p><u>Number</u></p> <p>The average number of transactions (or transfers for row 0020) per day, calculated as the total number of transactions (or transfers for row 0020) in scope in the reporting period and divide it with the number of calendar days in the reporting period.</p>
0020	<p><u>Amount</u></p> <p>The average aggregate value of transactions (or transfers for row 0020) per day, calculated as the sum of the values of all transactions (or transfers for row 0020) in scope in the reporting period and divide it with the number of calendar days in the reporting period. Calculating the value of the transactions and transfers in scope for this template shall follow the valuation method defined in Article 5(3)(a) and (b) of the Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].</p>

PART V: TRANSACTIONS PER DAY THAT ARE ASSOCIATED TO ITS USES AS A MEANS OF EXCHANGE WITHIN A SINGLE CURRENCY AREA (S 05.00)

XVII. General remarks on Template S 05.00

31. Template S 05.00, in accordance with Article 22(1) point (d) of Regulation (EU) 2023/1114, includes information on the average number and average aggregate value of transactions per day during the reporting period, that are associated to its uses as a means of exchange within a single currency area.
32. This template shall follow the requirements set out by Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR]. That RTS on specifying the methodology to estimate the number and value of transactions associated to uses of asset-referenced tokens as a means of exchange determines the scope of the transactions, defines and gives the scope of the single currency areas and provides the methodology for calculating the values of the transactions in scope for this template.
33. Similarly, as for template S 04.01, this template shall be reported separately for each single currency areas in scope, which is based on the location of the payer and the location of the payee involved in the transaction.

XVIII. Instructions concerning specific positions of Template S 05.00

Row	Legal references and instructions
0010	<u>Transactions per day - average</u>

	For the single currency area determined by the z-axis, transactions where either the location of the payer or the location of the payee is within that single currency area, in accordance with Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].
0020	<u>Of which made within the single currency area</u> For the single currency area determined by the z-axis, transactions where both the location of the payer and the location of the payee is within that single currency area, in accordance with Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].
0030	<u>Of which received transaction to the single currency area</u> For the single currency area determined by the z-axis, transactions where the location of the payer is outside of that single currency area and the location of the payee is within that single currency area, in accordance with Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].
0040	<u>Of which sent transaction from the single currency area</u> For the single currency area determined by the z-axis, transactions where the location of the payer is within that single currency area and the location of the payee is outside of that single currency area, in accordance with Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].

Column	Legal references and instructions
0010	<u>Number</u> The average number of transactions per day, calculated as the total number of transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period, in accordance with Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].
0020	<u>Amount</u> The average aggregate value of transactions per day, calculated as the sum of the values of all transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period, in accordance with Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].

z-axis	Legal references and instructions
Name of the single	Rows 0010-0040 shall be reported separately for each single currency area in scope. The z-axis shall provide all the different single currency areas based

currency area	on the location of the holders involved in the transactions in scope, in accordance with Commission Delegated Regulation (EU) 2023/xx [RTS under Article 22(6) of MiCAR].
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