

ANNEX

Template 1

Table	Attribute	Granularity	Frequency
1. Counter-party reference data	<p>Reporting agent identifier (counterparty identifier for the reporting agent)</p> <p>Observed agent identifier (counterparty identifier for the observed agent)</p> <p>Counterparty identifier</p> <p>Reporting basis</p> <p>Legal Entity Identifier (LEI)</p> <p>National identifier</p> <p>Ultimate parent company of the debtor of the instrument</p> <p>Type of entity</p> <p>Address: street (mandatory when direct communication with the counterparty has taken place or if readily available)</p> <p>Address: street number (mandatory when direct communication with the counterparty has taken place or if readily available)</p> <p>Address: city area/district (mandatory when direct communication with the counterparty has taken place or if readily available)</p> <p>Address: city/town/village (mandatory when direct communication with the counterparty has taken place or if readily available)</p> <p>Address: country/administrative division (mandatory when direct communication with the counterparty has taken place or if readily available)</p> <p>Address: postal code (mandatory when direct communication with the counterparty has taken place or if readily available)</p> <p>Address: country or supra-national region of jurisdiction (mandatory when direct communication with the counterparty has taken place or if readily available)</p> <p>Legal form (mandatory when direct communication with the counterparty has taken place or if readily available)</p> <p>Institutional sector</p> <p>Sector of economic activity</p> <p>Status of legal proceedings</p> <p>Date of initiation of legal proceeding</p> <p>Enterprise size</p> <p>Date of enterprise size</p> <p>Annual turnover</p> <p>Accounting standard</p>	Counterparty	<p>reported once and updated after a change</p> <p>new records monthly for individual basis and quarterly for consolidated basis</p>
2. Instrument	<p>Reporting agent identifier (counterparty identifier for the reporting agent)</p> <p>Observed agent identifier (counterparty identifier for the observed agent)</p> <p>Contract identifier</p> <p>Instrument identifier</p> <p>Reporting basis</p> <p>Type of instrument</p> <p>Correlation product</p> <p>Amortisation type</p> <p>Currency</p> <p>Fiduciary instrument</p> <p>Inception date</p> <p>Initial rate fixation period</p> <p>Interest-only period</p> <p>Interest rate cap</p> <p>Interest rate floor</p> <p>Interest rate reset frequency</p> <p>Interest rate spread/margin</p> <p>Interest rate type</p> <p>Legal final maturity date</p>	Instrument	reported once and updated after a change

	Total commitment amount at inception Payment frequency Project finance loan Purpose Recourse Reference rate Settlement date Subordinated debt Syndicated loan identifier Repayment rights		new records monthly for individual basis and quarterly for consolidated basis
3. Financial	Reporting agent identifier (counterparty identifier for the reporting agent) Observed agent identifier (counterparty identifier for the observed agent) Contract identifier Instrument identifier Reporting basis Interest rate Next interest rate reset Annual percentage rate of charge Transferred amount Arrears Date of arrears for the instrument Securitised Outstanding nominal amount Convenience Credit Extended credit Accrued interest Off-balance sheet amount	Instrument	monthly for individual basis and quarterly for consolidated basis
4. Counterparty-instrument	Reporting agent identifier (counterparty identifier for the reporting agent) Observed agent identifier (counterparty identifier for the observed agent) Counterparty identifier Contract identifier Instrument identifier Reporting basis Counterparty role Loan to income (only for debtor natural persons) Year of loan to income	Counterparty-instrument	reported once and updated after a change new records monthly for individual basis and quarterly for consolidated basis
5. Joint liabilities	Reporting agent identifier (counterparty identifier for the reporting agent) Observed agent identifier (counterparty identifier for the observed agent) Counterparty identifier Contract identifier Reporting basis Instrument identifier Joint liability	Counterparty-instrument	monthly for individual basis and quarterly for consolidated basis
6. Linked contract	<i>Current</i> reporting agent identifier ('counterparty identifier' for the current reporting agent) <i>Current</i> Observed agent identifier ('counterparty identifier' for the current observed agent) <i>Current</i> Contract identifier ('contract identifier' for the current reporting agent) Reporting basis <i>Previous</i> Reporting agent identifier ('counterparty identifier' for the previous reporting agent) <i>Previous</i> Observed agent identifier ('counterparty identifier' for the previous observed agent) <i>Previous</i> contract identifier ('contract identifier' of the previous reporting agent) Type of link	new contract-old contract	reported once and updated after a change new records monthly for individual basis and quarterly for consolidated basis

Template 2

Table	Attribute	Granularity	Frequency
7. Accounting	Reporting agent identifier (counterparty identifier for the reporting agent) Observed agent identifier (counterparty identifier for the observed agent) Contract identifier Instrument identifier Reporting basis Accounting classification of instruments Balance sheet recognition Accumulated write-offs Sources of encumbrance Specific allowances for individually assessed financial assets Accumulated changes in fair value due to credit risk Performing status of the instrument Default status of the instrument Date of default of the instrument Provisions associated to off-balance sheet exposures Specific allowances for collectively assessed financial assets Status of forbearance and renegotiation Date of forbearance Cumulative recoveries since default Prudential portfolio Carrying amount Instrument under probation Collective allowances for incurred, but not reported, losses Fair value changes due to changes in credit risk before purchase	Instrument	quarterly
8. Collaterals and guarantees received	Reporting agent identifier (counterparty identifier for the reporting agent) Observed agent identifier (counterparty identifier for the observed agent) Reporting basis Collateral / Guarantee identifier Collateral issuer / Guarantor identifier (counterparty identifier for the collateral issuer / guarantor) Type of collateral or guarantee Collateral / Guarantee fair value Type of collateral valuation Real estate collateral location Date of last valuation of collateral Legal final maturity date Eligibility of collateral and guarantees under for credit risk mitigation (CRM)	Collateral and guarantee received	reported once and updated after a change new records monthly for individual basis and quarterly for consolidated basis changes of existing records quarterly
9. Instrument - collaterals and guarantees received	Reporting agent identifier (counterparty identifier for the reporting agent) Observed agent identifier (counterparty identifier for the observed agent) Reporting basis Contract identifier Instrument identifier Collateral / Guarantee identifier Collateral / Guarantee fair value Senior credit secured by the collateral / guarantee Collateral / guarantee original value Original collateral / guarantee valuation date	Instrument-collateral' and 'guarantee received' combination	reported once and updated after a change new records monthly for individual basis and quarterly for consolidated basis changes of existing records quarterly

Template 3

Table		Attribute	Granularity	Frequency
10. Counterparty credit risk data	Only for debtors, reference entities, guarantors, collateral issuers	Reporting agent identifier (counterparty identifier for the reporting agent) Observed agent identifier (counterparty identifier for the observed agent) Counterparty identifier Reporting basis Large exposure Probability of default Date of arrears for the counterparty Default status of the counterparty Date of default of the counterparty	counterparty	reported once and updated after a change new records monthly for individual basis and quarterly for consolidated basis
11. Credit risk		Reporting agent identifier (counterparty identifier for the reporting agent) Observed agent identifier (counterparty identifier for the observed agent) Reporting basis Contract identifier Instrument identifier Exposure identifier Collateral / guarantee identifier Exposure type CRM Exposure Class Credit risk measurement technique Financial collateral: adjusted value Risk-weighted exposure amount Risk weight Loss given default (LGD) in normal economic times Loss given default (LGD) in downturns Exposure value Original exposure pre conversion factors Expected loss amount Exposure to small-and medium-sized enterprises subject to reduction factor for capital requirements Credit conversion factor Inflows of exposure due to credit risk mitigation (CRM)	instrument-exposure	quarterly
12. Group of connected clients		Reporting agent identifier (counterparty identifier for the reporting agent) Observed agent identifier (counterparty identifier for the observed agent) Reporting basis Group of connected clients code (mandatory for groups of connected clients reported on the large exposure framework established in accordance with Regulation (EU) 640/2014 Counterparty identifier	'counterparty-group of connected clients' combination.	reported once and updated after a change updates quarterly