



Brussels, 25.10.2018  
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ANNEXES 1 to 3

**ANNEXES**

**to the**

**COMMISSION DELEGATED REGULATION (EU) No .../..**

**of XXX**

**supplementing Directive 2014/59/EU of the European Parliament and of the Council with regard to regulatory technical standards specifying the criteria for assessing the impact of an institution's failure on financial markets, on other institutions and on funding conditions**

## ANNEX 1

**Table 1: Indicators and weights for calculating the total quantitative score for credit institutions**

<b>Criterion</b>	<b>Indicator for credit institutions</b>	<b>Weight</b>
Size	Total assets	25%
Interconnected-ness	Intra-financial system liabilities	8.33%
	Intra-financial system assets	8.33%
	Debt securities outstanding	8.33%
Scope and complexity of activities	Value of over-the-counter (OTC) derivatives (notional)	8.33%
	Cross-jurisdictional liabilities	8.33%
	Cross-jurisdictional claims	8.33%
Nature of business	Private sector deposits from depositors in the EU	8.33%
	Private sector loans to recipients in the EU	8.33%
	Value of domestic payments	8.33%

1. For each indicator listed in Table 1, the corresponding value shall be determined using the specifications provided in Annex III.
2. The indicator value for each credit institution shall be divided by the aggregate amount of the corresponding indicator value for all credit institutions authorised in the Member State and, where the relevant data are available, branches established in the Member State concerned including Union branches established in that Member State.
3. The resulting ratios shall be multiplied by 10 000 to express the indicator scores in terms of basis points.
4. Each of the indicator scores (expressed in basis points) shall be multiplied by the weight assigned to each indicator as set out in Table 1.
5. The total quantitative score shall be the sum of all of the weighted indicator scores.

**ANNEX 2**

**Table 2: Indicators for investment firms**

<b>Criterion</b>	<b>Indicator for investment firms</b>
Size	Total assets
	Total liabilities
	Total fees and commission income
	Assets under management

### ANNEX 3

**Table 3: Specifications of indicators**

Indicator	Scope	Specifications
Total assets	Worldwide	FINREP (IFRS or GAAP) → F 01.01, row 380, column 010
Total liabilities	Worldwide	FINREP (IFRS or GAAP) → F 01.02, row 300, column 010
Total fees and commission income	Worldwide	FINREP (IFRS or GAAP) → F 02.00, row 200, column 010
Assets under management	Worldwide	FINREP (IFRS or GAAP) → F 22.02, row 010, column 010
Intra-financial system liabilities	Worldwide	FINREP (IFRS or GAAP) → F 20.06, rows 020+030+050+060+100+110, column 010, All countries (z-axis)
Intra-financial system assets	Worldwide	FINREP (IFRS or GAAP) → F 20.04, rows 020+030+050+060+110+120+170+180, column 010, All countries (z-axis)
Debt securities outstanding	Worldwide	FINREP (IFRS or GAAP) → F 01.02, rows 050+090+130, column 010
Value of OTC derivatives (notional)	Worldwide	FINREP (IFRS) → F 10.00, rows 300+310+320, column 030 + F 11.00, rows 510+520+530, column 030 FINREP (GAAP) → F 10.00, rows 300+310+320, column 030 + F 11.00, rows 510+520+530, column 030
Cross-jurisdictional liabilities	Worldwide	FINREP (IFRS or GAAP) → F 20.06, rows 010+040+070, column 010, All countries except home country (z-axis)  Note: The calculated value should exclude (i) intra-office liabilities and (ii) liabilities of foreign branches and subsidiaries vis-à-vis counterparties in the same host country
Cross-jurisdictional claims	Worldwide	FINREP (IFRS or GAAP) → F 20.04, rows 010+040+080+140, column 010, All countries except home country (z-axis)  Note: The calculated value should exclude (i) intra-office assets and (ii) assets of foreign branches and subsidiaries vis-à-vis counterparties in the same host country
Private sector deposits from depositors in the EU	EU only	FINREP (IFRS or GAAP) → F 20.06, rows 120+130, column 010, EU countries (z-axis)
Private sector loans to recipients in the EU	EU only	FINREP (IFRS or GAAP) → F 20.04, rows 190+220, column 010, EU countries (z-axis)
Value of domestic payment transactions	Worldwide	Payments made in the reporting year (excluding intra-group payments): this indicator is calculated as the value of a bank's payments sent through all of the main payment systems of which it is a member.  Report the total gross value of all cash payments sent by the relevant entity via large-value payment systems and the gross value of all cash payments sent through an agent bank (e.g. using a correspondent or nostro account) over the

	<p>reporting year in each indicated currency. All payments sent via an agent bank should be reported, regardless of how the agent bank actually settles the transaction. Do not include intra-group transactions (i.e. transactions processed within or between entities in the same group as the relevant entity). If precise totals are unavailable, known overestimates may be reported.</p> <p>Payments should be reported regardless of the purpose, location or settlement method. This includes, but is not limited to, cash payments associated with derivatives, securities financing transactions and foreign exchange transactions. Do not include the value of any non-cash items settled in connection with these transactions. Include cash payments made on behalf of the reporting entity as well as those made on behalf of customers (including financial institutions and other commercial customers). Do not include payments made through retail payment systems.</p> <p>Include only outgoing payments (i.e. exclude payments received). Include the amount of payments made via Continuous Linked Settlement (CLS). Other than CLS payments, do not net any outgoing wholesale payment values, even if the transaction was settled on a net basis (i.e. all wholesale payments made via large-value payment systems or through an agent must be reported on a gross basis). Retail payments sent via large-value payment systems or through an agent may be reported on a net basis.</p> <p>Please report values in euros, using the official rate specified at  <a href="http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm">http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm</a> (for monthly rates) or  <a href="http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html">http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html</a> (for daily rates).</p>
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