



2024/2902

28.11.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/2902

of 20 November 2024

laying down implementing technical standards for the application of Regulation (EU) 2023/1114 of the European Parliament and of the Council with regard to reporting related to asset-referenced tokens and to e-money tokens denominated in a currency that is not an official currency of a Member State

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets, and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937 ⁽¹⁾, and in particular Article 22(7), third subparagraph, thereof,

Whereas:

- (1) For the purposes of the reporting referred to in Article 22(1), point (a), of Regulation (EU) 2023/1114, issuers should provide the number of holders with a breakdown by the holders' location and within that location the number for custodial wallet holders and the number for non-custodial wallet holders or holders of any other types of distributed ledger addresses that are used for settlement purposes and are not controlled by the holder or by a crypto asset service provider. Within those two categories of wallet holders, namely, custodial and non-custodial, issuers should provide, with an additional breakdown, the number of retail holders. All those breakdowns are necessary for the competent authorities, as information on the concentration of holders and on the volumes for the retail holders are relevant for the supervisors to meet the objectives of Regulation (EU) 2023/1114 and ensure the proper functioning of markets in crypto-assets, market integrity and financial stability in the Union, as well as the protection of holders of crypto-assets, in particular retail holders. The information provided with the breakdown by location of the holders should also be used to determine which competent authorities will qualify to be members of a college under Article 119(2), point (l), of Regulation (EU) 2023/1114, following the criteria set out in Commission Delegated Regulation [C(2024)6911] ⁽²⁾.
- (2) For the purposes of the reporting referred to in Article 22(1), point (b), of Regulation (EU) 2023/1114, and to ensure proper supervision of the requirements on reserve of assets under Articles 36 and 38 of that Regulation, Commission Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 36(4) of Regulation (EU) 2023/1114, and Commission Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114, issuers should provide the size of the reserve of assets in a broken-down manner to reflect the value and the composition of the reserve of assets, including liquidity management measures.
- (3) In accordance with Article 22(1), second subparagraph, of Regulation (EU) 2023/1114, transactions to be reported in accordance with Article 22(1), points (c) and (d), of Regulation (EU) 2023/1114 are only transactions that lead to a change of the natural or legal person entitled to the asset-referenced token and include transactions settled on the distributed ledger ('on-chain transactions') and transactions settled outside the distributed ledger ('off-chain transactions'). Furthermore, the concept of 'transaction' referred to in Article 22(1), second subparagraph, of that Regulation is not concerned with the type of wallets used by the originator or by the beneficiary for sending or receiving a transaction. Accordingly, the reporting requirements referred to in Article 22(1), points (c) and (d), of that Regulation should include transactions between custodial wallets and transactions between a custodial wallet,

⁽¹⁾ OJ L 150, 9.6.2023, p. 40–205, ELI: <http://data.europa.eu/eli/reg/2023/1114/oj>.

⁽²⁾ Commission Delegated Regulation [C(2024)6911] of 31 October 2024 supplementing Regulation (EU) 2023/1114 of the European Parliament and of the Council with regard to regulatory technical standards specifying the conditions for the establishment and functioning of consultative supervisory colleges (not yet published in the Official Journal).

on the one hand, and a non-custodial wallet or other types of distributed ledger addresses that are not controlled by a holder of an asset-referenced token or by a crypto asset service provider, on the other hand. In addition, the reporting requirement referred to in Article 22(1), point (c), of Regulation (EU) 2023/1114 should also cover transactions between non-custodial wallets and between non-custodial wallets and other types of distributed ledger addresses that are not controlled by a holder of an asset-referenced token or by a crypto-asset service provider. Since issuers have limited information on the holders involved in those transactions, in some cases it cannot be determined whether those transactions are transactions to be reported under Article 22(1) of that Regulation. Therefore, to have the most accurate information possible on those transactions, the reporting requirement referred to in Article 22(1), point (c), of that Regulation should also include information on transfers between non-custodial wallets and between non-custodial wallets and other types of distributed ledger addresses that are used for settlement purposes and are not controlled by a holder of an asset-referenced token or by a crypto asset service provider. As transactions are a subset of transfers, such additional information on transfers between non-custodial wallets and between non-custodial wallets and other types of distributed ledger addresses that are not controlled by a holder of an asset-referenced token or by a crypto-asset service provider could be used as a proxy and provide useful information on the number and value of the transactions between non-custodial wallets and between non-custodial wallets and other types of distributed ledger addresses that are not controlled by a holder of an asset-referenced token or by a crypto-asset service provider.

- (4) For the purposes of the reporting requirement referred to in Article 22(1), point (c), of Regulation (EU) 2023/1114, issuers should provide the information on the transactions with a breakdown for geographical distribution, meaning the countries of holders involved in the transactions. Such a breakdown would provide useful information on the concentration of transactions for the competent authorities performing their supervisory roles. The information provided with the breakdown by countries of the transactions will be also used to determine which competent authorities will qualify to be members of a college under Article 119 of Regulation (EU) 2023/1114, as provided for in Delegated Regulation [C(2024)6911]. That breakdown is not required for the transactions and transfers between non-custodial wallets or between non-custodial wallets and other types of distributed ledger addresses that are not controlled by a holder of an asset-referenced token or by a crypto asset service provider, due to the limited information issuers have on the holders involved in such transactions and transfers.
- (5) To be effective, the reporting framework should include reporting reference dates and remittance dates ensuring proper and timely sharing of data so that the data relates to the same period and is submitted at the same time for all reporting entities, and to allow the comparability of data across the issuers and competent authorities, while using standardised formats and templates.
- (6) Continuity of reporting should be ensured in cases where temporary changes in the issue value of the tokens would make that value go below the threshold referred to in Article 22(1) of Regulation (EU) 2023/1114. Therefore, it is necessary to require reporting for extra time so as to confirm whether the drop below the threshold is temporary. That would not have an impact on the issuers, as they will already have their reporting systems in place.
- (7) For the purposes of the reporting requirement referred to in Article 22(3) of Regulation 2023/1114, some information which crypto-asset service providers should provide to the issuers could include personal data when it relates to natural persons. That includes full names accompanied by national identification numbers, official tax registration numbers, or passport numbers. The collection of such personal data in that case is necessary in order to achieve the objectives of Regulation (EU) 2023/1114 as, without that information, the issuers could not determine the precise number of holders of an asset-referenced token and they would be double counting holders having multiple accounts with different crypto-asset service providers. Such imprecise data would distort the information reported to the competent authorities about the number of holders of an asset-reference token and would therefore hinder proper supervision by the competent authorities. As a result, there is no other way to accurately reflect the information on the holders of asset-referenced tokens in the reporting and the usual measures for limiting or protecting personal data sharing, such as pseudonymisation, cannot be applied in that case.

- (8) For the purposes of the reporting requirement referred to in Article 22(3) of Regulation 2023/1114, crypto-asset service providers should also provide to the issuer the public distributed ledger addresses they use for making transfers on behalf of their clients. Such information is necessary for issuers to be able to identify which transactions registered on the distributed ledger take place between non-custodial wallets and to report the transactions in scope of the reporting obligations.
- (9) To ensure that the information reported to the competent authority is correct and complete, issuers should have systems and procedures in place that allow the issuer to reconcile the data received from the crypto-asset service providers pursuant to Article 22(3) of Regulation (EU) 2023/1114. Such systems and procedures should also allow the issuer to reconcile the data reported by crypto-asset service providers with the data available to the issuer from other sources, including, where applicable, transactional data available on the distributed ledger.
- (10) Issuers should implement in their internal policies a maximum retention period for the personal data of the individual holders shared by the crypto-asset service providers. Considering the objective of ensuring compliance with the reporting obligations pursuant to Article 22(1) of Regulation (EU) 2023/1114, that maximum retention period should not exceed 5 years from the date of obtaining the personal data.
- (11) This Regulation should also apply *mutatis mutandis* to e-money tokens denominated in a currency that is not an official currency of a Member State, given that Article 22 of Regulation (EU) 2023/1114 applies to e-money tokens denominated in such a currency.
- (12) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽³⁾ and delivered an opinion on 16 July 2024.
- (13) To align with the date of application of Regulation (EU) 2023/1114 with respect to crypto-asset service providers, the date of application of this Regulation should be deferred.
- (14) This Regulation is based on the draft implementing technical standards submitted to the Commission by the European Banking Authority.
- (15) The European Banking Authority has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the advice of the Banking Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽⁴⁾,

HAS ADOPTED THIS REGULATION:

Article 1

General provisions

1. For the purposes of the reporting requirement referred to in Article 22(1) of Regulation (EU) 2023/1114, issuers shall use the templates set out in Annex I, in accordance with the instructions provided for in Annex II, to this Regulation.

⁽³⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

⁽⁴⁾ Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331 15.12.2010, p. 12, ELI: <http://data.europa.eu/eli/reg/2010/1093/oj>).

2. For the purposes of the reporting requirement referred to in Article 22(3) of Regulation (EU) 2023/1114, crypto-asset service providers shall submit to the issuers the templates set out in Annex III, in accordance with the instructions provided for in Annex IV, to this Regulation.
3. For purposes of the reporting referred to in Article 22(1) of Regulation (EU) 2023/1114, issuers shall accompany the submitted data listed in Annex I to this Regulation with the following information:
 - (a) the reporting reference date and reference period;
 - (b) the reporting currency;
 - (c) for legal entities, the legal entity identifier (LEI) of the issuer, and for natural persons the official national identification number applicable in the home Member State;
 - (d) the type of the token, as defined in Article 3(1), point (6) or (7), of Regulation (EU) 2023/1114, and related identification code, reference or name of the token, where available, based on the published crypto-asset white paper for the token;
 - (e) whether the token:
 - (i) references only the official currency of the home Member State;
 - (ii) references only currencies other than the official currency of the home Member State;
 - (iii) references both the official currency of the home Member State and other currencies (a mix of the option referred to in point (i) and the option referred to in point (ii));
 - (f) whether the token has been classified as significant in accordance with Article 43 of Regulation (EU) 2023/1114;
 - (g) where applicable, a statement that the issuer has not received the information referred to in Annexes III and IV to this Regulation from the crypto-asset service providers.
4. In accordance with Article 58(3) of Regulation (EU) 2023/1114, this Regulation applies *mutatis mutandis* to e-money tokens denominated in a currency that is not an official currency of a Member State.

Article 2

Reporting reference dates

1. For the purposes of the reporting requirement referred to in Article 22(1) of Regulation (EU) 2023/1114, issuers shall submit information to competent authorities on a quarterly reporting basis, with the following reporting reference dates: 31 March, 30 June, 30 September and 31 December.
2. The first reference date shall be the one corresponding to the quarter in which the issue value of the asset-referenced token is higher than the threshold referred to in Article 22(1) of Regulation (EU) 2023/1114.
3. The last reference date shall be the one corresponding to the third consecutive quarter in which the issue value of the asset-referenced token is lower than the threshold referred to in Article 22(1) of Regulation (EU) No 2023/1114.

Article 3

Reporting remittance dates

1. For the purposes of the reporting requirement referred to in Article 22(1) of Regulation (EU) 2023/1114, issuers shall submit the information referred to in that Article to competent authorities on a quarterly reporting basis, by close of business on the following remittance dates: 12 May, 11 August, 11 November and 11 February.

2. For the purposes of the reporting requirement referred to in Article 22(3) of Regulation (EU) 2023/1114, crypto-asset service providers shall submit the information referred to in that Article to the issuers on a quarterly reporting basis, by close of business on the following remittance dates: 21 April, 21 July, 21 October and 21 January.

However, crypto-asset service providers shall submit 'Template S 08.00 – Token held by CASP', which is set out in Annexes III and IV, to the issuers by close of business on a daily basis.

3. If the remittance day is a public holiday in the Member State of the competent authority to which the report is to be provided, or a Saturday or Sunday, data shall be submitted on the following working day.

4. Issuers shall submit any corrections to the reports submitted to the competent authorities without undue delay.

Article 4

Data exchange formats and information accompanying submissions

1. When submitting the information referred to in this Regulation, issuers shall submit it in the data exchange formats and representations as specified by the competent authorities and in accordance with the data point definition of the data point model and the validation formulae set out in Annex V and the following specifications:

(a) information that is not required or not applicable shall not be included in a data submission;

(b) numerical values shall be submitted as follows:

(i) data points with the data type 'Monetary' shall be reported using a minimum precision equivalent to ten thousands of units;

(ii) data points with the data type 'Integer' shall be reported using no decimals and a precision equivalent to units.

2. Crypto-asset service providers shall submit the information referred to in Article 1(2) to the issuers in the data exchange formats and representations specified by the issuers.

Article 5

Retention period of personal data by issuers

The issuers shall not retain any personal data on holders submitted by the crypto-asset service providers in accordance with Articles 1(2) and 3(2) of this Regulation for longer than necessary to comply with the reporting obligations laid down in Article 22(1) of Regulation (EU) 2023/1114. Such retention period shall not exceed 5 years from the date of obtaining the personal data by the issuers.

Article 6

Entry into force and date of application

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2025.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 20 November 2024.

For the Commission
The President
Ursula VON DER LEYEN

Reporting for issuers of asset-referenced token

ISSUER TEMPLATES			
Template number	Template code	Addressees	Name of the template /group of templates
NUMBER OF HOLDERS			
1	S 01.00	Issuers	NUMBER OF HOLDERS - AT REFERENCE DATE
VALUE OF THE TOKEN ISSUED AND THE SIZE AND COMPOSITION OF THE RESERVE OF ASSETS			
2	S 02.00	Issuers	VALUE OF THE TOKEN ISSUED AND THE SIZE OF THE RESERVE OF ASSETS
3	S 03.01	Issuers	COMPOSITION OF THE RESERVE OF ASSETS BY TYPE OF ASSETS AND MATURITIES
3	S 03.02	Issuers	COMPOSITION OF THE RESERVE OF ASSETS BY COUNTERPARTY/ISSUER
TRANSACTIONS PER DAY			
4	S 04.01	Issuers	TRANSACTIONS PER DAY - AVERAGE
4	S 04.02	Issuers	TRANSACTIONS PER DAY - AVERAGE_EU
4	S 04.03	Issuers	TRANSACTIONS AND TRANSFERS PER DAY BETWEEN NON-CUSTODIAL WALLETS - AVERAGE
4	S 04.04	Issuers	METHODOLOGY USED FOR TEMPLATE S 04.03
TRANSACTIONS PER DAY THAT ARE ASSOCIATED TO USES AS A MEANS OF EXCHANGE WITHIN A SINGLE CURRENCY AREA			
5	S 05.00	Issuers	TRANSACTIONS PER DAY THAT ARE ASSOCIATED TO USES AS A MEANS OF EXCHANGE WITHIN A SINGLE CURRENCY AREA - AVERAGE

S 01.00 - NUMBER OF HOLDERS - AT REFERENCE DATE

		Country:	<input type="text"/>
			Number
			0010
Total number of holders		0010	
holders of custodial wallet		0020	

of which retail holders	0030	
holders of non-custodial wallet	0040	
of which retail holders	0050	

S 02.00 - VALUE OF THE TOKEN ISSUED AND THE SIZE OF THE RESERVE OF ASSETS

		Amount
		0010
Value of the token issued - at reference date	0010	
Value of the token issued - maximum	0020	
Value of the token issued - average	0030	
Value of the token issued - minimum	0040	
Size of the reserve of assets - at reference date	0050	
Size of the reserve of assets - maximum	0060	
Size of the reserve of assets - average	0070	
Size of the reserve of assets - minimum	0080	

S 03.01 - COMPOSITION OF THE RESERVE OF ASSETS BY TYPE OF ASSETS AND MATURITIES

Currency: Total and List of currencies

Row	ID	Item	Amount/Market value
			0010
0010	1	Reserve of assets	
0020	2	Unadjusted reserve of assets	

0030	2.1	Coins and banknotes	
0040	2.2	Deposits with credit institutions	
0050	2.3	Commodities	
0060	2.3.1	of which: based on gold	
0070	2.3.2	of which: based on other precious metals	
0080	2.3.3	of which: based on industry metals	
0090	2.3.4	of which: based on energy	
0100	2.3.5	of which: based on livestock	
0110	2.3.6	of which: based on grains	
0120	2.3.7	of which: based on softs	
0130	2.4	Assets representing claims on or guaranteed by Central banks	
0140	2.5	Assets representing claims on or guaranteed by Central governments	
0150	2.6	Assets representing claims on or guaranteed by Regional governments / local authorities	
0160	2.7	Assets representing claims on or guaranteed by Public Sector Entities	
0170	2.8	Assets representing claims on or guaranteed by Credit institutions (protected by Member State government, promotional lender)	
0180	2.9	Assets representing claims on or guaranteed by Multilateral development banks and international organisations	
0190	2.10	Qualifying CIU units	
0200	2.11	Extremely high quality covered bonds	
0210	2.12	Other highly liquid financial instruments, used as assets referenced	
0220	2.12.1	of which: Crypto assets	

0230	2.13	Others	
0240	3	Adjustments	
0250	3.1	Reverse repos	
0260	3.1.1	Cash inflows maturing within the next 5 working days	
0270	3.1.2	Collateral outflows maturing within the next 5 working days	
0280	3.1.2.1	of which: Extremely high quality covered bonds	
0290	3.2	Repos	
0300	3.2.1	Cash outflows maturing within the next 5 working days	
0310	3.2.2	Collateral inflows maturing within the next 5 working days	
0320	3.2.2.1	of which: Extremely high quality covered bonds	
0330	3.3	Collateral swaps	
0340	3.3.1	Collateral outflows maturing within the next 5 working days	
0350	3.3.1.1	of which: Extremely high quality covered bonds	
0360	3.3.2	Collateral inflows maturing within the next 5 working days	
0370	3.3.2.1	of which: Extremely high quality covered bonds	
0380	4	Value of the asset referenced	
0390	5	Mandatory Over-collateralisation	

S 03.02 - COMPOSITION OF THE RESERVE OF ASSETS BY COUNTERPARTY/ISSUER

Currency:	Total and List of currencies
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			Type of product	Counter-party Issuer Name	LEI Code	Type of institution	Amount/M-arket value	as % of total assets of the credit institution receiving deposit
Row	ID	Item	0010	0020	0030	0040	0050	0060
0010	1.01	Top 20 largest counterparties for the assets included in the reserve of assets						
0020	1.02							
0030	1.03							
0040	1,04							
0050	1,05							
0060	1,06							
0070	1,07							
0080	1,08							
0090	1,09							
0100	1.10							
0110	1,11							
0120	1,12							
0130	1,13							
0140	1,14							
0150	1,15							
0160	1,16							
0170	1,17							
0180	1,18							
0190	1,19							
0200	1.20							

0210	1,21	ALL OTHER BANK DEPOSITS COUNTERPARTIES						
0220	1,22	ALL OTHER SECURITIES ISSUERS						
0230	1,23	ALL OTHER DERIVATIVES COUNTERPARTIES						

S 04.01 - TRANSACTIONS PER DAY - AVERAGE

Country:

		Number	Amount
		0010	0020
Transactions per day - average	0010		
of which made within the country	0020		
of which received transaction to the country	0030		
of which sent transaction from the country	0040		

S 04.02 - TRANSACTIONS PER DAY - AVERAGE_EU

		Number	Amount
		0010	0020
Transactions per day - average	0010		
of which made within the EU	0020		
of which received transaction to the EU	0030		
of which sent transaction from the EU	0040		

S 04.03 - TRANSACTIONS AND TRANSFERS PER DAY BETWEEN NON-CUSTODIAL WALLETS - AVERAGE

		Number	Amount
		0010	0020
Transactions between non-custodial wallets per day - average	0010		
Transfers between non-custodial wallets per day - average	0020		

S 04.04 - Methodology used for template S 04.03

		0010
Description of the methodology used for template S 04.03	0010	

S 05.00 - TRANSACTIONS PER DAY THAT ARE ASSOCIATED TO USES AS A MEANS OF EXCHANGE WITHIN A SINGLE CURRENCY AREA - AVERAGE

Single currency area:

		Number	Amount
		0010	0020
Transactions per day - average	0010		

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 - 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. This Annex consists of four different sets of templates:
 - (a) number of holders (S 01.00);
 - (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, S 04.03 and S 04.04);

- (d) transactions per day that are associated to 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 this Implementing Regulation.
 4. Issuers shall report in the columns labeled as “Amount” or “Amount/Market value” the monetary values denominated in the official currency of the competent authority’s Member State, regardless of the denomination 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, S 03.02 and S 04.04, 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 provided by the crypto-asset service providers, in accordance with Article 1(2) and Article 3(2) of this Implementing Regulation.

II. Scope of reporting

7. Issuers shall report all templates set out in this Annex.
8. Issuers shall report the templates set out in this Annex separately for each asset-referenced token.

PART II: NUMBER OF HOLDERS (S 01.00)

III. General remarks on Template S 01.00

9. In accordance with Article 22(1), point (a), of Regulation (EU) 2023/1114, Template S 01.00 shall contain the number of holders of the asset-referenced token as at the end of the reference date, with the breakdowns of:
 - (a) Holders of custodial wallet, including an “of which” for retail holders;
 - (b) Holders of non-custodial wallet, which for the purpose of this template include holders of any other types of distributed ledger addresses that are used for settlement purposes and not controlled by a holder of the asset-referenced token or by a crypto asset service provider; an additional breakdown for retail holders is included as an “of which” of this row.
10. Information of this template shall be reported at a total level and separately for each Member State or third country. The country of a holder shall be determined by the holders’ location as follows:
 - a. for natural persons, their habitual residence;
 - b. for legal persons, the registered office address.
11. Issuers shall, based on the information received from crypto-asset service providers in accordance with Article 1(2) and Article 3(2) of this Implementing Regulation, identify possible duplications of the same holders having multiple accounts with different crypto-asset service providers. Such accounts, where the actual holder is the same person or entity, shall be counted as one holder for the purposes of Template S 01.00.

IV. Instructions concerning specific positions of Template S 01.00

Row	Legal references and instructions
0010	Total number of holders The total number of holders.
0020	holders of custodial wallet The number of holders of custodial wallet within the meaning of Article 2, point (2), of Commission Delegated Regulation [C(2024) 6910] ⁽¹⁾ .
0030	of which retail holders Within the scope of row 0020 – <i>of which holders of custodial wallet</i> , the number of retail holders.
0040	holders of non-custodial wallet The number of holders of non-custodial wallet within the meaning of Article 2, point (3), of Delegated Regulation [C(2024) 6910], or holder of any other type of distributed ledger address that is used for settlement purposes and not controlled by a holder of the asset-referenced token or by a crypto asset service provider, and all other holders of the asset-referenced token that are not counted under row 0020 – <i>of which holders of custodial wallet</i> . Due to the limited information on holders of non-custodial wallet, issuers are to report their estimates for this row, calculated on a best effort basis.
0050	of which retail holders Within the scope of row 0040 – <i>of which holders of non-custodial wallet</i> , the number of retail holders. Due to the limited information on holders of non-custodial wallet, issuers are to report their estimates for this row, calculated on a best effort basis.

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. In accordance with Article 22(1), point (b), of Regulation (EU) 2023/1114, Template S 02.00 shall include 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	Value of the token issued – at reference date The aggregated value of the token issued, on the reporting reference date, calculated following the valuation method defined in Article 4(3) of Delegated Regulation [C(2024) 6910].

⁽¹⁾ Commission Delegated Regulation [C(2024) 6910] of 31 October 2024 supplementing Regulation (EU) 2023/1114 of the European Parliament and of the Council with regard to regulatory technical standards specifying the methodology to estimate the number and value of transactions associated to uses of asset-referenced tokens and of e-money tokens denominated in a currency that is not an official currency of a Member State as a means of exchange (not yet published in the Official Journal).

Row	Legal references and instructions
0020	<p>Value of the token issued – maximum</p> <p>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 4(3) of Delegated Regulation [C(2024) 6910].</p>
0030	<p>Value of the token issued – average</p> <p>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 4(3) of Delegated Regulation [C(2024) 6910]. 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.</p>
0040	<p>Value of the token issued – minimum</p> <p>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 4(3) of Delegated Regulation [C(2024) 6910].</p>
0050	<p>Size of the reserve of assets – at reference date</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 Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 36(4) of Regulation (EU) 2023/1114.</p>
0060	<p>Size of the reserve of assets – maximum</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 Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 36(4) of Regulation (EU) 2023/1114.</p>
0070	<p>Size of the reserve of assets – average</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 Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 36(4) of Regulation (EU) 2023/1114. 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>Size of the reserve of assets – minimum</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 Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 36(4) of Regulation (EU) 2023/1114.</p>

VII. General remarks on Template S 03.01

13. In accordance with Article 22(1), point (b), of Regulation (EU) 2023/1114, Template S 03.01 shall include information on the size of the reserve of assets, including the composition of the reserve of assets by type of assets and maturities.

14. Issuers shall report all the items in this Template S 03.01 in the official currency of the home Member State (reporting currency), regardless of the actual denomination of those items. For these purposes, items that are not denominated in the reporting currency shall be converted into the reporting currency by using the ECB spot exchange rate applicable on the reporting reference date. Issuers shall also report separately the items of this template that are denominated in the same currency, presented in their currency of denomination by setting the related z-axis value accordingly.

VIII. Instructions concerning specific positions of Template S 03.01

Rows	Legal references and instructions
0010	<p>Reserve of assets 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 6 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114.</p>
0020	<p>Unadjusted reserve of assets 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 6 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114.</p>
0030	<p>Coins and banknotes Total amount of coins and banknotes.</p>
0040	<p>Deposits with credit institutions The amount of deposits with credit institutions shall be reported here.</p>
0050	<p>Commodities 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>
0060	<p>of which: based on gold Commodities as reported in row 0050 which are based on gold.</p>
0070	<p>of which: based on other precious metals Commodities as reported in row 0050 which are based on other precious metals than gold, including platinum or silver.</p>
0080	<p>of which: based on industry metals Commodities as reported in row 0050 which are based on industry metals, including Aluminium, Copper, Lead Nickel, Tin or Zinc.</p>
0090	<p>of which: based on energy Commodities as reported in row 0050 which are based on energy, including Crude Oil (WTI and Brent), Natural Gas, RBOB Gasoline, Low Sulphur Gas Oil or ULS Diesel.</p>
0100	<p>of which: based on livestock Commodities as reported in row 0050 which are based on livestock, including Live Cattle or Lean Hogs.</p>
0110	<p>of which: based on grains Commodities as reported in row 0050 which are based on grains, including Corn Soybeans, Soybean Oil, Soybean Meal or Wheat (Chicago and KC HRW).</p>

Rows	Legal references and instructions
0120	<p>of which: based on softs Commodities as reported in row 0050 which are based on softs, including Cocoa, Coffee, Cotton or Sugar.</p>
0130	<p>Assets representing claims on or guaranteed by central banks The market value of highly liquid financial instruments as defined in Articles 2 and 3 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114 representing claims on or guaranteed by central banks referred to in Articles 10(1), points (b) and (d), of Commission Delegated Regulation (EU) 2015/61 ⁽²⁾.</p>
0140	<p>Assets representing claims on or guaranteed by central governments The market value of highly liquid financial instruments as defined in Articles 2 and 3 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114 representing claims on or guaranteed by central governments referred to in Article 10(1), points (c) and (d), of Delegated Regulation (EU) 2015/61.</p>
0150	<p>Assets representing claims on or guaranteed by regional governments / local authorities The market value of highly liquid financial instruments as defined in Articles 2 and 3 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114 representing claims on or guaranteed by regional governments or local authorities referred to in Article 10(1), point (c), of Delegated Regulation (EU) 2015/61.</p>
0160	<p>Assets representing claims on or guaranteed by public sector entities The market value of highly liquid financial instruments as defined in Articles 2 and 3 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114 representing claims on or guaranteed by public sector entities referred to in Article 10(1), point (c), of Delegated Regulation (EU) 2015/61.</p>
0170	<p>Assets representing claims on or guaranteed by credit institutions (protected by Member State government, promotional lender) The market value of highly liquid financial instruments as defined in Articles 2 and 3 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114 issued by credit institutions referred to in Article 10(1), point (e), of Delegated Regulation (EU) 2015/61.</p>
0180	<p>Assets representing claims on or guaranteed by multilateral development banks and international organisations The market value of highly liquid financial instruments as defined in Articles 2 and 3 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114 representing claims on or guaranteed by the multilateral development banks and the international organisations referred to in Article 10(1), point (g), of Delegated Regulation (EU) 2015/61.</p>

⁽²⁾ Commission Delegated Regulation (EU) 2015/61 of 10 October 2014 to supplement Regulation (EU) No 575/2013 of the European Parliament and the Council with regard to liquidity coverage requirement for Credit Institutions (OJ L 11, 17.1.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/61/oj).

Rows	Legal references and instructions
0190	<p>Qualifying CIU units The market value of shares or units in CIUs referred to in Article 15(2), point (a), of 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>
0200	<p>Extremely high-quality covered bonds The market value of highly liquid financial instruments as defined in Articles 2 and 3 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114 representing exposures in the form of extremely high-quality covered bonds referred to in Article 10(1), point (f), of Delegated Regulation (EU) 2015/61.</p>
0210	<p>Other highly liquid financial instruments, used as assets referenced The market value of highly liquid financial instruments used as assets referenced falling under Article 2(1), point (a), point (iii), of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114.</p>
0220	<p>of which: Crypto assets Highly liquid financial instruments as reported in row 0210 if they are crypto assets as referred to in Article 2(4), point (a), of Regulation (EU) 2023/1114.</p>
0230	<p>Others The amount/market value of any other asset in the reserve of assets referred to in Article 36 of Regulation (EU) 2023/1114.</p>
0240	<p>Adjustments 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 6 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114.</p>
0250	<p>Reverse repos</p>
0260	<p>Cash inflows maturing within the next 5 working days The amount of cash inflows from reverse repos where the transaction matures within the next 5 working days after the reporting reference date.</p>
0270	<p>Collateral outflows maturing within the next 5 working days The market value of the collateral outflows from reverse repos where the transaction matures within the next 5 working days after the reporting reference date shall be reported here if the collateral to be posted is reported under row 0020.</p>
0280	<p>of which: Extremely high quality covered bonds The market value of the collateral outflows as reported in row 0270 in the form of extremely high-quality covered bonds referred to in Article 2(1), point (a), point (ii), of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114.</p>

Rows	Legal references and instructions
0290	Repos
0300	Cash outflows maturing within the next 5 working days The amount of cash outflows from repos where the transaction matures within the next 5 working days after the reporting reference date.
0310	Collateral inflows maturing within the next 5 working days The market value of the collateral inflows from repos where the transaction matures within the next 5 working days after the reporting reference date if the collateral to be received, if unencumbered, would qualify as an asset in the reserve of assets.
0320	of which: Extremely high quality covered bonds The market value of the collateral inflows as reported in row 0310 in the form of extremely high-quality covered bonds referred to in Article 2(1), point (a), point (ii), of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114.
0330	Collateral swaps
0340	Collateral outflows maturing within the next 5 working days The market value of the collateral outflows from collateral swaps where the transaction matures within the next 5 working days after the reference date if the collateral to be posted is reported under row 0020.
0350	of which: Extremely high quality covered bonds The market value of the collateral outflows as reported in row 0340 in the form of extremely high-quality covered bonds referred to in Article 2(1), point (a), point (ii), of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114.
0360	Collateral inflows maturing within the next 5 working days The market value of the collateral inflows from collateral swaps where the transaction matures within the next 5 working days after the reference date if the collateral to be received, if unencumbered, would qualify as an asset in the reserve of assets.
0370	of which: Extremely high quality covered bonds The market value of the collateral inflows as reported in row 0360 in the form of extremely high-quality covered bonds referred to in Article 2(1), point (a), point (ii), of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114.
0380	Value of the asset referenced 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.
0390	Mandatory Over-collateralisation The value of the reserve of assets exceeding the value of the assets referenced and expressed as a percentage of the value of the assets referenced, in accordance with Article 7 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 36(4) of Regulation (EU) 2023/1114.

Columns	Legal references and instructions
0010	<p>Amount/market value</p> <p>Issuers shall report in column 0010 the market value, or the amount where applicable, of the assets in the reserve of assets for rows 0010 to 0380. Row 0390 shall be reported in percentage.</p> <p>The amount/market value reported in column 0010 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>The amount/market value reported in column 0010 shall not take into account regulatory haircuts. Issuers 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>
z-axis	Legal references and instructions
Currency	The issuer shall indicate which currency is in scope in accordance with point 15 for the template presented.

IX. General remarks on Template S 03.02

15. In accordance with Article 22(1), point (b), of Regulation (EU) 2023/1114, Template S 03.02 shall include information on the size of the reserve of assets, including the composition of the reserve of assets by counterparty/issuer.
16. 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.
17. 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 counterparty with whom the largest amount of assets relative to one counterparty is held, considering each asset type separately either in the form of deposits with, securities issued by, derivatives exposures with or other exposures with that counterparty, on the reporting reference date; item 1.02 shall be the second largest; and similarly with the remaining items. All the remaining bank deposits with, securities issued by, derivatives exposures with other counterparties shall be reported in an aggregated manner in items 1.21, 1.22 and 1.23, respectively.
18. Where a counterparty belongs to several groups of entities with close links, it shall be reported only once in the group with the highest amount of assets.
19. Issuers shall report all the items in this template in the reporting currency, regardless of the actual denomination of those items. For these purposes, items that are not denominated in the reporting currency should be converted into the reporting currency by using the ECB spot exchange rate applicable on the reporting reference date. Issuers shall also report separately the items of this template that are denominated in the same currency, presented in their currency of denomination by setting the related z-axis value accordingly.

X. Instructions concerning specific positions of Template S 03.02

Columns	Legal references and instructions
0010	<p>Type of product 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). — UCITs units (units in UCITs in the reserve of assets). — DERIV (Unmargined OTC derivatives in the reserve of assets). — 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>Counterparty/Issuer Name 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 shall include any references to the company type in accordance with the national company law. The largest item shall be reported in line 1.01, the second in line 1.02, and so on.</p>
0030	<p>LEI Code The legal entity identifier code of the counterparty.</p>
0040	<p>Type of institution Issuers/Counterparties classified as credit institution defined in Article 4(1), point (1), of Regulation (EU) No 575/2013 of the European Parliament and of the Council ⁽³⁾ recorded in column 0020 shall be reported using the following codes indicated in bold:</p> <ul style="list-style-type: none"> — G-SII if the credit institution receiving the deposit is designated as 'global systemically important institution' in accordance with Article 131(1) of Directive 2013/36/EU of the European Parliament and of the Council ⁽⁴⁾. — O-SII if the credit institution receiving the deposit is designated as other 'systemically important institution' in accordance with Article 131(1) of Directive 2013/36/EU. — Large Institution (other than G-SII or O-SII) if the credit institution receiving the deposit qualifies as a 'large institution' as defined in Article 4(1), point (146), of Regulation (EU) No 575/2013 but is not identified as G-SII or O-SII. — Other (Regular and SNCIs) if the credit institution receiving the deposit does not qualify as a large institution as defined in Article 4(1), point (146), of Regulation (EU) No 575/2013. <p>If the issuer/counterparty is not a credit institution, this field shall be left empty.</p>

⁽³⁾ Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27/06/2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/575/oj>).

⁽⁴⁾ Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338, ELI: <http://data.europa.eu/eli/dir/2013/36/oj>).

Columns	Legal references and instructions
0050	Amount/Market value 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 6 of Delegated Regulation establishing regulatory technical standards adopted pursuant to Article 38(5) of Regulation (EU) 2023/1114. 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.
0060	as % of total assets of the credit institution receiving deposit 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 institution receiving those deposits. The amount of total assets shall be the latest published available data of the relevant credit institution.
z-axis	Legal references and instructions
Currency	The issuer shall indicate which currency is in scope in accordance with point 20 for the template presented.

PART IV: TRANSACTIONS PER DAY (S 04.01, S 04.02, S 04.03 and S 04.04)

XI. General remarks on Template S 04.01

20. In accordance with Article 22(1), point (c), of Regulation (EU) 2023/1114, Template S 04.01 shall include 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.
21. The location of the originator and the beneficiary involved in the transactions shall be, following the approach for defining the country of the holders in template S 01.00 'Number of holders – at reference date', as follows:
 - (a) for natural persons, their habitual residence;
 - (b) for legal persons, the registered office address.
22. Those transactions shall be in scope for this template, where at least one of the holders involved in the transaction is located within the Union. In addition, when the token references an official currency of one of the Member States of the Union, transactions where both of the holders involved are located outside of the Union shall be also included to the scope of reporting.
23. The issuer shall determine the value of the transactions following the valuation method defined in Article 4(3) of Delegated Regulation [C(2024) 6910].
24. Template S 04.01 shall include 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.

25. Template S 04.01 shall be reported separately for each country related to the transaction with the asset-referenced token. The countries of a transaction are the countries of residence of the holders involved in the transaction, including the country of the originator and the country of the beneficiary of the transaction.

XII. Instructions concerning specific positions of Template S 04.01

Row	Legal references and instructions
0010	Transactions per day - average 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.
0020	Of which made within the country 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.
0030	Of which received transaction to the country 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.
0040	Of which sent transaction from the country 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.

Column	Legal references and instructions
0010	Number 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.
0020	Amount 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.

z-axis	Legal references and instructions
Name of the country	This template shall be reported separately for each country in scope. The z-axis determines the country in scope for the specific template. The z-axis shall provide all the different countries based on the location of the holders involved in the transactions in scope.

XIII. General remarks on Template S 04.02

26. The only difference between Templates S 04.02 and Template S 04.01 is that Template S 04.02 is for all the transactions related to the EU and therefore it does not have the z-axis determining the country in scope.

XIV. Instructions concerning specific positions of Template S 04.02

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

Column	Legal references and instructions
0010	Number 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.
0020	Amount 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.

XV. General remarks on Template S 04.03

27. In accordance with Article 22(1), point (c), of Regulation (EU) 2023/1114, Template S 04.03 shall include 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	Transactions between non-custodial wallets per day - average Transactions between non-custodial wallets, as defined in Article 2, point (3), of Delegated Regulation [C(2024) 6910], or between non-custodial wallets and other types of distributed ledger addresses that are not controlled by a holder of the asset-referenced token or by a crypto asset service provider shall be reported on a best effort basis, considering the limited information issuers might have on these transactions and related holders involved in such transactions.
0020	Transfers between non-custodial wallets per day - average Transfers between non-custodial wallets, as defined in Article 2, point (3), of Delegated Regulation [C(2024) 6910], or between non-custodial wallets and other types of distributed ledger addresses that are not controlled by a holder of the asset-referenced token or by a crypto asset service provider.

Column	Legal references and instructions
0010	Number 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.
0020	Amount 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 4(3) of Delegated Regulation [C(2024) 6910].

XVII. General remarks on Template S 04.04

28. Template S 04.04 shall include information on the methodology used for the estimation of the values reported in template S 04.03.

XVIII. Instructions concerning specific positions of Template S 04.04

Row	Legal references and instructions
0010	Methodology used for template S 04.03 Issuers shall provide a short description of the methodology used for the estimation of the values reported in template S 04.03.

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

XIX. General remarks on Template S 05.00

29. In accordance with Article 22(1), point (d), of Regulation (EU) 2023/1114, Template S 05.00 shall include information on the average number and average aggregate value of transactions per day during the reporting period, that are associated to uses of an asset-referenced token as a means of exchange within a single currency area.
30. This template shall follow the requirements set out in Delegated Regulation [C(2024) 6910].
31. This template shall be reported separately for each single currency area as specified in Article 3(5) of Delegated Regulation [C(2024) 6910].

XX. Instructions concerning specific positions of Template S 05.00

Row	Legal references and instructions
0010	Transactions per day - average For the single currency area determined by the z-axis, transactions that are within that single currency area, in accordance with Article 3(5) of Delegated Regulation [C(2024) 6910].

Column	Legal references and instructions
0010	Number 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 Delegated Regulation [C(2024) 6910].
0020	Amount 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 Delegated Regulation [C(2024) 6910].

z-axis	Legal references and instructions
Name of the single currency area	This template shall be reported separately for each single currency area in scope. The z-axis shall provide all the different single currency areas based on the location of the holders involved in the transactions in scope, in accordance with Delegated Regulation [C(2024) 6910].

REPORTING FOR CRYPTO-ASSET SERVICE PROVIDERS

CRYPTO-ASSET SERVICE PROVIDER TEMPLATES			
Template number	Template code	Addressees	Name of the template /group of templates
INFORMATION ON HOLDERS			
6	S 06.00	Crypto-asset service providers	INFORMATION ON HOLDERS
INFORMATION ON TRANSACTIONS			
7	S 07.01	Crypto-asset service providers	TRANSACTIONS DURING REPORTING PERIOD - TOTAL
7	S 07.02	Crypto-asset service providers	TRANSACTIONS DURING REPORTING PERIOD - TOTAL_EU
7	S 07.03	Crypto-asset service providers	TRANSACTIONS THAT ARE ASSOCIATED TO ITS USES AS A MEANS OF EXCHANGE WITHIN A SINGLE CURRENCY AREA - TOTAL
7	S 07.04	Crypto-asset service providers	DISTRIBUTED LEDGER ADDRESSES FOR MAKING TRANSFERS ON BEHALF OF CLIENTS
INFORMATION ON TOKEN			
8	S 08.00	Crypto-asset service providers	TOKEN HELD BY CASP

S 06.00 - INFORMATION ON HOLDERS

Holders - at reference date				
Name	Code	Type of code	Retail/Non-retail	Country
0010	0020	0030	0040	0050

S 07.01 - TRANSACTIONS DURING REPORTING PERIOD - TOTAL

Country:

		Number	Amount
		0010	0020
Transactions during reporting period - total	0010		
of which made within the country	0020		
of which received transaction to the country	0030		
of which sent transaction from the country	0040		

S 07.02 - TRANSACTIONS DURING REPORTING PERIOD - TOTAL_EU

		Number	Amount
		0010	0020
Transactions during reporting period - total	0010		
of which made within the EU	0020		
of which received transaction to the EU	0030		
of which sent transaction from the EU	0040		

S 07.03 - TRANSACTIONS THAT ARE ASSOCIATED TO ITS USES AS A MEANS OF EXCHANGE WITHIN A SINGLE CURRENCY AREA - TOTAL

Single currency area:

		Number	Amount
		0010	0020
Transactions during reporting period - total	0010		

S 07.04 - DISTRIBUTED LEDGER ADDRESSES FOR MAKING TRANSFERS ON BEHALF OF CLIENTS

Distributed ledger address
0010

S 08.00 - TOKEN HELD BY CASP

		Number	Amount
		0010	0020
Token held by CASP	0010		
of which held via EU clients of the CASP	0020		

ANNEX IV

REPORTING FOR CRYPTO-ASSET SERVICE PROVIDERS - INSTRUCTIONS

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PART I: GENERAL INSTRUCTIONS

I. Structure

1. This Annex contains the instructions for the reporting of the templates for crypto-asset service providers.
2. This Annex consists of three different sets of templates:
 - (a) Information on holders (S 06.00);
 - (b) Information on transactions (S 07.01, S 07.02, S 07.03 and S 07.04);
 - (c) Information on token (S 08.00).
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 Implementing Regulation.
4. The following general notation is followed in the instructions: {Template; Row; Column; z-axis}.

II. Scope of reporting

5. Crypto-asset service providers shall provide to the issuers the information specified in this Annex, in accordance with Articles 1(2) and 3(2) of this Implementing Regulation.

6. Crypto-asset service providers shall provide the three sets of templates in this Annex to the respective issuers separately for each asset-referenced token following Article 22(3) of Regulation (EU) 2023/1114, indicating to the issuer which token is the subject of a particular submission, the identification code, reference or name of the token, where available, based on the published crypto-asset white paper for the token.

PART II: INFORMATION ON HOLDERS (S 06.00)

III. General remarks on Template S 06.00

7. Template S 06.00, following Article 22(3) of Regulation (EU) 2023/1114, contains the information on the holders that is necessary for the issuers to comply with the reporting requirements set out in this Implementing Regulation.
8. This template shall contain information as at the end of the reference date, in line with template S 01.00 'Number of holders – at reference date' for issuers as presented in Annex I and II of this Regulation. The country of a holder shall be determined by the holders' location as follows:
- (a) for natural persons, their habitual residence;
 - (b) for legal persons, the registered office address.

IV. Instructions concerning specific positions of Template S 06.00

Column	Legal references and instructions
0010	<p>Name</p> <p>The full name for natural persons and the official registered name for legal persons, including any references to the company type in accordance with the national company law, in accordance with the unique identifier provided of the holder in column 0020 of this template.</p>
0020	<p>Code</p> <p>The code as part of a row identifier must be unique for each reported entity. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. The code of the holder, such as national identification number for natural persons or legal entity identifier (LEI) code for legal persons, or any other available applicable official identifier. If a LEI is available, this LEI shall be reported.</p> <p>In order to facilitate the data reconciliation process of the issuers, the following approach shall be considered when reporting the code. There are two lists consisting different types of codes, one for natural persons, and one for legal entities. Crypto-asset service providers shall report the first available type of code from the list specified in column 0030, starting from the 1st option on the list, then moving down one by one for the rest of the options, in case that type of identifier is not available of the holder.</p>
0030	<p>Type of code</p> <p>Types of codes of natural persons:</p> <ol style="list-style-type: none"> 1. National identification number 2. National tax number 3. Passport number 4. Other type of identification number <p>Types of codes of legal persons:</p> <ol style="list-style-type: none"> 1. Legal entity identifier (LEI) code 2. Official national registration number or European Unique Identifier (EUID) made available under Directive (EU) 2017/1132 of the European Parliament and of the Council ⁽¹⁾ 3. Official registered tax number 4. Other type of identification number <p>The type of code shall always be reported.</p>

⁽¹⁾ Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017 relating to certain aspects of company law (OJ L 169, 30.6.2017, p. 46, ELI: <http://data.europa.eu/eli/dir/2017/1132/oj>).

Column	Legal references and instructions
0040	Retail/Non-retail Include Retail or Non-retail, based on the holder in scope. Retail shall be included in case the holder in scope qualifies as a retail holder, as defined in Article 3(1), point 37, of Regulation (EU) 2023/1114. Non-retail shall be included otherwise.
0050	Country Include the name of the country of the holder in scope, in accordance with point 8 of this Annex.

Row	Legal references and instructions
Crypto-asset service providers shall allocate one row for each specific holder in scope.	

PART III: INFORMATION ON TRANSACTIONS (S 07.01, S 07.02, S 07.03 and S 07.04)

V. General remarks on Template S 07.01

9. Template S 07.01, following Article 22(3) of Regulation (EU) 2023/1114, contains the information on the transactions that is necessary for the issuers to comply with the reporting requirements set out in this Implementing Regulation. Template S 07.01 shall include information on the total number and total aggregate value of transactions during the reporting period, presented separately for the countries in the scope of reporting.
10. Crypto-asset service providers shall follow the below approach for determining which transactions to include in the scope of this template:
 - (a) Transactions, where the crypto-asset service provider is involved and acts as the crypto-asset service provider of the beneficiary or payee of the transaction. In these cases, the originator or payer of the transaction is either also interacting via a crypto-asset service provider; or without crypto-asset service provider involvement, for example via its non-custodial wallet.
 - (b) Transactions, where the crypto-asset service provider is involved and acts as the crypto-asset service provider of the originator or payer of the transaction. In these cases, the beneficiary or payee of the transaction is interacting without a crypto-asset service provider involvement, for example via its non-custodial wallet. These types of transactions are calculated and reported on a best effort basis, due to the limited information the crypto-asset service provider of the originator or payer of the transaction might have on both of the holders involved in the transfers.
11. The location of the originator and the beneficiary involved in the transactions shall be, following the approach for defining the country of the holders in template S 01.00 'Number of holders – at reference date', as follows:
 - (a) for natural persons, their habitual residence;
 - (b) for legal persons, the registered office address.
12. Those transactions shall be in scope of this template, where at least one of the holders involved in the transaction is located within the Union. In addition, when the token references an official currency of one of the Member States of the Union, transactions where both of the holders involved are located outside of the Union shall also be included in the scope of reporting.
13. The issuer shall determine the value of the transactions following the valuation method defined in Article 4(3) of Delegated Regulation [(2024) 6910].

14. Template S 07.01 shall include 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.
15. Template S 07.01 shall be reported separately for each country related to the transactions. The countries of a transaction are the countries of residence of the holders involved in the transaction, including the country of the originator and the country of the beneficiary of the transaction.

VI. Instructions concerning specific positions of Template S 07.01

Row	Legal references and instructions
0010	Transactions during reporting period - total 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.
0020	Of which made within the country 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.
0030	Of which received transaction to the country 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.
0040	Of which sent transaction from the country 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.

Column	Legal references and instructions
0010	Number The total number of transactions in the reporting period.
0020	Amount The total aggregate value of transactions in the reporting period.

VII. General remarks on Template S 07.02

16. The only difference between Template S 07.02 and Template S 07.01 is that Template S 07.02 is for all the transactions in the EU, including in and outflow transactions, and therefore does not have the z-axis determining the country in scope.

VIII. Instructions concerning specific positions of Template S 07.02

Row	Legal references and instructions
0010	Transactions during reporting period - total Transactions where either the location of the originator or the location of the beneficiary is within the Union.

Row	Legal references and instructions
0020	Of which made within the EU Transactions where both the location of the originator and the location of the beneficiary is within the Union.
0030	Of which received transaction to the EU Transactions where the location of the originator is outside of the Union and the location of the beneficiary is within the Union.
0040	Of which sent transaction from the EU Transactions where the location of the originator is within the Union and the location of the beneficiary is outside of the Union.

Column	Legal references and instructions
0010	Number The total number of transactions in the reporting period.
0020	Amount The total aggregate value of transactions in the reporting period.

IX. General remarks on Template S 07.03

17. Template S 07.03, following Article 22(3) of Regulation (EU) 2023/1114, contains the information on the transactions that is necessary for the issuers to comply with the reporting requirements set out in this Implementing Regulation. For this template those transactions shall be in scope, that are associated to uses of the asset-referenced token as a means of exchange, following Article 22(1), point (d), of Regulation (EU) 2023/1114.
18. This template shall follow the requirements set out by Delegated Regulation [(2024) 6910].
19. This template shall be reported separately for each single currency area as specified in Article 3(5) of Delegated Regulation [(2024) 6910].

X. Instructions concerning specific positions of Template S 07.03

Row	Legal references and instructions
0010	Transactions during reporting period - total For the single currency area determined by the z-axis, transactions that are within that single currency area, in accordance with Article 3(5) of Delegated Regulation [(2024) 6910].

Column	Legal references and instructions
0010	Number The total number of transactions in the reporting period.
0020	Amount The total aggregate value of transactions in the reporting period.

z-axis	Legal references and instructions
Name of the single currency area	This template shall be reported separately for each single currency area in scope. The z-axis shall provide all the different single currency areas based on the location of the holders involved in the transactions in scope, in accordance with Article 3(5) of Delegated Regulation [(2024) 6910].

XI. General remarks on Template S 07.04

20. Crypto-asset service providers shall provide to the issuers the public distributed ledger addresses they use for making transfers on behalf of their clients. That is to make it easier for issuers to identify which transactions registered on the distributed ledger take place between non-custodial wallets, to provide more information to the issuers for reporting their templates as specified in Annex I and II of this Implementing Regulation, especially S 04.03 'Transactions and transfers per day between non-custodial wallets – average'. Template S 07.04 'Distributed ledger addresses for making transfers on behalf of clients' provides this information to the issuers.

XII. Instructions concerning specific positions of Template S 07.04

Column	Legal references and instructions
0010	Distributed ledger address The public distributed ledger addresses that the crypto-asset service provider uses for making transfers on behalf of their clients.

Row	Legal references and instructions
Crypto-asset service providers shall allocate one row for each distributed ledger address in scope.	

PART IV: INFORMATION ON TOKEN (S 08.00)

XIII. General remarks on Template S 08.00

21. Template S 08.00 shall include information on the number and amount of the token in scope for the reporting templates, that are held by the crypto-asset service provider, and within that to specify the number and amount of those tokens held by EU clients of the crypto-asset service provider. This information shall be shared with the issuer, for the issuer to accurately calculate its aggregated value of their token issued in the EU and related reserve of assets, especially in case the respective token is issued on an international scale outside of the EU as well.

XIV. Instructions concerning specific positions of Template S 08.00

Row	Legal references and instructions
0010	Token held by CASP Those tokens that are held by the crypto-asset service provider.
0020	of which held via EU clients of the CASP Those tokens held by the crypto-asset service provider, which are held by Union clients of the crypto-asset service provider.

Column	Legal references and instructions
0010	Number The number of tokens in scope.
0020	Amount The amount of the tokens in scope. The value of the tokens shall be determined following the valuation method defined in Article 4(3) of Delegated Regulation [(2024) 6910].

ANNEX V

Part I: Single Data Point Model

All data items set out in Annexes I and II to this Regulation shall be transformed into a single data point model.

The single data point model shall meet the following criteria:

- (a) It provides a structured representation of all data items set out in Annex I;
- (b) It identifies all the business concepts set out in Annex II;
- (c) It provides a data dictionary identifying table labels, ordinate labels, axis labels, domain labels, dimension labels and member labels;
- (d) It provides metrics, which define the property or amount of data points;
- (e) It provides data point definitions that are expressed as a composition of characteristics that univocally identify the concept;
- (f) it contains all the relevant technical specifications necessary for developing IT reporting solutions producing uniform supervisory data.

Part II: Validation rules

The data items set out in Annexes I and II to this Regulation shall be subject to validation rules ensuring data quality and consistency.

The validation rules shall meet the following criteria:

- (a) They define the logical relationships between relevant data points;
 - (b) They include filters and preconditions that define a set of data to which a validation rule applies;
 - (c) They check the consistency of the reported data;
 - (d) They check the accuracy of the reported data;
 - (e) They set default values, which shall be applied where the relevant information has not been reported.
-