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13 June 2022
Rīga

Regulation No 211

Regulation on Compiling and Submitting the Statistical Data on Securities

Note. As amended by Latvijas Banka's Regulation No 237 of 16 January 2023 (in effect as of 1 February 2023).

Issued pursuant to
Paragraph two of Section 63
of the Law on Latvijas Banka

I. General Provisions

1. The Regulation establishes:

1.1. the requirements and procedure pursuant to which a credit institution registered in Latvia and a Latvian branch of a credit institution registered in a foreign country (hereinafter referred to as the "credit institution"), a holding company of a banking group referred to in Paragraph 7 of this Regulation and an investment firm referred to in Paragraph 8 of this Regulation (hereinafter referred to as the "investment firm") compile and submit the statistical data on securities (hereinafter referred to as the "statistical data") to Latvijas Banka;

1.2. deadlines for submitting the statistical data;

1.3. the duration for storing the statistical data.

2. The terms used in the Regulation are consistent with those provided in the regulation of Latvijas Banka laying down the procedure for compiling and submitting the statistical data on the financial position of credit institutions and other monetary financial institutions (MBP), Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union and 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 (hereinafter referred to as "Regulation (EU) No 575/2013") and their explanations.

3. The statistical data are necessary for fulfilling the tasks of Latvijas Banka, including compiling balance of payments and international investment position statistics, financial accounts statistics, securities holdings statistics, investment fund statistics and other financial intermediaries statistics and for the purposes of the Single Supervisory Mechanism pursuant to international standards and requirements of the legal acts of the European Union, including those of the European Central Bank.

4. Latvijas Banka may transfer the statistical data to the institutions referred to in Paragraphs two and three of Section 71 of the Law on Latvijas Banka subject to the requirements stipulated therein.

5. Latvijas Banka stores the statistical data for an unlimited duration.

II. General Requirements and Procedure for Compiling and Submitting the Statistical Data and the Submission Deadlines

6. A credit institution shall compile and submit the statistical data to Latvijas Banka by the seventh business day following the end of the respective calendar month in accordance with the following Appendices to this Regulation:

6.1. Appendix 1 "Monthly Report on Securities with ISIN Codes" (hereinafter referred to as the "Monthly Report on Securities with ISIN Codes");

6.2. Appendix 2 "Monthly Report on Securities without ISIN Codes" (hereinafter referred to as the "Monthly Report on Securities without ISIN Codes");

6.3. Appendix 3 "Monthly Report on Equities (as per Item 270000 of the "Monthly Financial Position Report" of Credit Institutions and Other Monetary Financial Institutions)" (hereinafter referred to as the "Monthly Report on Equities").

7. A credit institution and a holding company of a banking group included in the list of the group data reporting agents by the Governing Council of the European Central Bank pursuant to Article 2(4) of Regulation (EU) No 1011/2012 of the European Central Bank of 17 October 2012 concerning statistics on holdings of securities shall compile and submit the statistical data to Latvijas Banka by the 30th calendar day following the end of a quarter of the calendar year in accordance with Appendix 4 "Quarterly Report of a Banking Group on Securities" (hereinafter referred to as the "Quarterly Report of a Banking Group on Securities") of this Regulation. The list of the group data reporting agents is maintained by the European Central Bank. The first "Quarterly Report of a Banking Group on Securities" submitted by a credit institution to Latvijas Banka shall cover the first quarter of the calendar year starting after the day of receiving a notification that the credit institution has been included in the list of the group data reporting agents.

8. An investment firm which is entitled to provide investment services in Latvia pursuant to the regulatory acts of Latvia and which has received a licence for holding financial instruments (ancillary investment services) shall compile and submit the following reports to Latvijas Banka by the fifth business day following the end of the respective calendar month:

8.1. "Monthly Report on Securities with ISIN Codes";

8.2. "Monthly Report on Securities without ISIN Codes".

9. The total own holdings of securities disclosed under the item "Total holdings of securities (in euro)" in the "Monthly Report on Securities with ISIN Codes" and "Monthly Report on Securities without ISIN Codes" compiled by the credit institution shall equal the total of items 250000, 225300 and 260000 of the "Monthly Financial Position Report" of credit institutions and other monetary financial institutions.

10. In cases when the issuer has issued the given securities with the intermediation of another company, all items concerning the identification and calculations related to the issuer shall disclose the data on the final beneficiary of the funds generated by the issue.

11. The statistical data shall be submitted to Latvijas Banka electronically in accordance with Latvijas Banka's regulation governing electronic information exchange with Latvijas Banka:

11.1. via the advanced security system by a credit institution and a holding company of a banking group;

11.2. via the advanced security system or the non-bank statistics system by an investment firm.

12. The amounts in euro (translated into euro using the foreign exchange rates applicable in accounting for the respective foreign currency at the end of the last day of the respective calendar month) or in another currency shall be disclosed with two decimals, percentage values shall be disclosed with four decimals and numerical values with eight decimals.

13. The identifiers disclosed in items "Holder identifier", "Issuer identifier", "Holder LEI", "Issuer LEI", "Immediate parent undertaking identifier" and "Guarantor ID" shall consist of no more than 25 symbols.

14. The format for reporting dates shall be dd.mm.yyyy, where dd – the day, mm – the month, yyyy – the year.

III. Requirements and Procedure for Compiling the "Monthly Report on Securities with ISIN Codes"

15. The "Monthly Report on Securities with ISIN Codes" shall include the statistical data on the securities which are disclosed on the asset side of the balance sheet on the last day of the respective calendar month and the securities which are held on the financial instrument accounts on the last day of the respective calendar month, including securities held by the customers of the credit institution or investment firm, provided those securities have been assigned an International Securities Identification Number (hereinafter referred to as the "ISIN code") by a participant or an authorised representative of the Association of National Numbering Agencies in compliance with the international standard ISO 6166 "ISIN Codes".

16. A credit institution shall not include the statistical data on securities representing its ownership of a stake in an associated or affiliated company in the "Monthly Report on Securities with ISIN Codes".

IV. Requirements and Procedure for Compiling the "Monthly Report on Securities without ISIN Codes"

17. The "Monthly Report on Securities without ISIN Codes" shall include the statistical data on the securities which are disclosed on the asset side of the balance sheet on the last day of the respective calendar month and the securities which are held on the financial instrument accounts on the last day of the respective calendar month, including securities held by the customers of the credit institution or investment firm, provided those securities have not been included in the "Monthly Report on Securities with ISIN Codes".

18. A credit institution shall not include the statistical data on securities representing ownership of a stake in an associated or affiliated company in the "Monthly Report on Securities without ISIN Codes".

V. Requirements and Procedure for Compiling the "Monthly Report on Equities"

19. A credit institution shall include the statistical data on the securities representing its ownership of a stake in associated or affiliated companies as at the last day of the respective calendar month in the "Monthly Report on Equities".

20. The value of item "Total holdings of securities (in euro)" shall equal the value of item 270000 of the "Monthly Financial Position Report" of credit institutions and other monetary financial institutions.

VI. Requirements and Procedure for Compiling the "Quarterly Report of a Banking Group on Securities"

21. A credit institution and a holding company of a banking group shall include the statistical data on the debt securities, listed shares and investment fund shares/units held by the given banking group on the last date of the quarter of the calendar year in the "Quarterly Report of a Banking Group on Securities", including also the securities issued by the institutions within the given banking group.

22. The statistical data for items "Issuer name", "Issuer country of residence code", "Issuer sector code", "Issuer NACE sector", "Issue date", "Maturity date", "Instrument code", "Issuer identifier", "Issuer LEI", "Market value of the total holdings of securities (in euro)", "Issuer status", "Issuer status date", "Primary asset class", "Asset securitisation type", "Security status", "Security status date", "Arrears for the instrument (in euro)", "Date of arrears for the instrument", "Instrument seniority type", "Collateral geographical location" and "Guarantor ID" shall be reported in case of securities without an ISIN code.

23. The statistical data for items "Issuer PD (%)", "LGD in downturns (%)", "LGD in normal economic times (%)", "Risk weight (%)", "Exposure value (including default risk exposures; in euro)", "Capital calculation approach" and "Exposure class" shall be reported in case of non-trading book securities.

VII. Requirements and Procedure for Statistical Reporting by Item

24. The item "ISIN code" shall disclose the 12-character code of the respective security which has been assigned by a participant or an authorised representative of the Association of National Numbering Agencies in line with the international standard ISO 6166 "ISIN Codes".

25. The item "ID number" shall disclose the international or unique identifier (consisting of no more than 20 symbols) of the respective security which is registered in the accounting system.

26. The item "ISIN code/ID number" shall disclose the ISIN code in compliance with the provisions of Paragraph 24 of this Regulation or, where the ISIN code is unavailable, the identifier in compliance with the provisions of Paragraph 25 of this Regulation.

27. The item "Issuer name" shall disclose a full name of the securities issuer.

28. The item "Issuer country of residence code" shall disclose the code of the country of residence of the issuer of the security in accordance with the international standard ISO 3166 "Codes for the Representation of Names of Countries and Their Subdivisions"

or the code of an international organisation in accordance with the list of codes and sectors for international organisations maintained by Latvijas Banka.

29. The item "Issuer sector code" shall disclose the sector code of the issuer of the security in accordance with Appendix 5 "Codes Used in the Reports" (hereinafter referred to as "Appendix 5") of this Regulation. Securities issued by an investment fund and an alternative investment fund, including a money market fund and a pension fund, shall be allocated to particular issuer sectors based on the type of the respective fund.

30. The item "Issuer NACE sector" shall disclose the four-digit code of the issuer in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains.

31. The item "Issue date" shall disclose the date on which the security was issued. In the event of an additional issue, the original issue date shall be disclosed.

32. The item "Maturity date" shall disclose the debt security's maturity date.

33. The item "Instrument code" shall disclose the financial instrument's code in accordance with Appendix 5 of this Regulation.

34. The item "Currency code" shall disclose the code of the currency of the securities issue in accordance with the international standard ISO 4217 "Codes for the Representation of Currencies and Funds".

35. The item "Total holdings of securities at nominal value (in the currency of issue)" shall disclose the total nominal value of debt securities holdings on the account of each securities holder in the currency of issue.

36. The item "Coupon rate (%)" shall disclose the coupon rate of the debt security in % on the last day of the respective calendar month.

37. The item "Holder country of residence code" shall disclose the code of the country of residence of the holder of the security in accordance with the international standard ISO 3166 "Codes for the Representation of Names of Countries and Their Subdivisions" or the code of an international organisation in accordance with the list of codes and sectors for international organisations maintained by Latvijas Banka, taking into account that:

37.1. for securities held on behalf of a customer, the code of the country of residence of the respective customer or international organisation shall be disclosed;

37.2. for securities held on a nominal financial instrument account where it is impossible to disclose the person holding the securities, the code of the country of residence of the holder of the nominal financial instrument account or international organisation shall be disclosed;

37.3. for securities obtained as a result of a reverse repo transaction, the code of the country of residence of the transaction counterparty or international organisation shall be disclosed.

38. The item "Holder sector code" shall disclose the sector code of the holder whose code of the country of residence has been disclosed under the item "Holder country of residence code" in accordance with Appendix 5 of this Regulation. Securities contained in the

portfolio of an investment fund and an alternative investment fund, a money market fund and a pension fund shall be allocated to particular security holder sectors based on the type of the respective fund.

39. The item "Holder identifier" shall disclose the following:

39.1. in the "Quarterly Report of a Banking Group on Securities" – the code of the holder of the respective security in accordance with the lists of financial institutions maintained by the European Central Bank or the holder's registration number in the commercial register of the holder's country of establishment if the holder of this security is not on the lists of financial institutions maintained by the European Central Bank;

39.2. in the "Monthly Report on Securities with ISIN Codes" and "Monthly Report on Securities without ISIN Codes" – the code of the holder of the respective security in accordance with the lists of financial institutions maintained by the European Central Bank or the registration number in the commercial register of the Enterprise Register of the Republic of Latvia if the holder of this security is an investment firm, investment management company, insurance company or a pension fund registered in Latvia.

40. The item "Portfolio type" shall disclose the code of the type of the portfolio held by the credit institutions and pension funds in accordance with Appendix 5 of this Regulation.

41. The item "Additional information" shall disclose the code of the respective transaction or intermediation in accordance with Appendix 5 of this Regulation.

42. The item "Total holdings of securities (in euro)" shall disclose the total value of security holdings on each security holder account in euro (with a minus sign, if the value is negative). The item "Sum total" shall disclose the total for this item.

43. The item "Share of holding (%)" shall disclose the share of the holding as a percentage of share capital.

44. The item "Number" shall disclose the number of equities and investment fund shares/units on each securities holder account.

45. The item "Total amount issued (in the currency of issue)" shall disclose the total amount of securities issued in the currency of issue.

46. The item "Issuer equity (in the currency of issue)" shall disclose the amount of the issuer's equity (the difference between assets and liabilities) in the currency of issue.

47. The item "Issuer profit or loss for the reporting year (in the currency of issue)" shall disclose the issuer's profit or loss (losses shall be marked with a "-") for the reporting year incurred during the period from the beginning of the financial year in the currency of issue.

48. The item "Issuer identifier" shall disclose the code of the issuer of the respective security in accordance with the lists of financial institutions maintained by the European Central Bank or the issuer's registration number in the commercial register of the issuer's country of establishment if the issuer is not on the lists of financial institutions maintained by the European Central Bank.

VIII. Requirements and Procedure for Reporting of the Statistical Data in Additional Items of the "Quarterly Report of a Banking Group on Securities"

49. The item "Issuer LEI" shall disclose the legal entity identifier (hereinafter referred to as the "LEI") of the issuer of the security in accordance with the international standard ISO 17442 "Financial services – Legal entity identifier (LEI)".

50. The item "Holder LEI" shall disclose the LEI of the holder of the security in accordance with the international standard ISO 17442 "Financial services – Legal entity identifier (LEI)".

51. The item "Immediate parent undertaking identifier" shall disclose the security holder's immediate parent undertaking's code in accordance with the lists of financial institutions maintained by the European Central Bank or the holder's immediate parent undertaking's registration number in the commercial register of the holder's immediate parent undertaking's country of establishment if the code of the holder's immediate parent undertaking is not on the lists of financial institutions maintained by the European Central Bank.

52. The item "Issuer status (prudential scope)" shall reflect whether the issuer is part of the group data reporting agent's group under the prudential scope by indicating the code in accordance with Appendix 6 "Additional Codes Used in the "Quarterly Report of a Banking Group on Securities"" (hereinafter referred to as "Appendix 6") of this Regulation.

53. The item "Issuer status (accounting scope)" shall reflect whether the issuer is part of the group data reporting agent's group under the accounting scope by indicating the code in accordance with Appendix 6 of this Regulation.

54. The item "Forbearance and renegotiation status" shall disclose the forbearance and renegotiation status code of the financial instrument issue in accordance with Appendix 6 of this Regulation.

55. The item "Date of the forbearance and renegotiation status" shall disclose the date on which the financial instrument's forbearance or renegotiation status changed.

56. The item "Performing status of the instrument" shall disclose the performing status code in accordance with Appendix 6 of this Regulation.

57. The item "Date of the performing status of the instrument" shall disclose the date on which the performing status of the instrument changed:

57.1. if the instrument has never been disclosed as being in default under the item "Performing status of the instrument", the issue date shall be disclosed;

57.2. if the instrument is in default, the date on which the default status is considered to have arisen shall be disclosed;

57.3. if the default status has changed into a performing status, the date on which the performing status is considered to have been established shall be disclosed.

58. The item "Default status of the issuer" shall disclose the default status code of the issuer in accordance with Appendix 6 of this Regulation.

59. The item "Date of default status of the issuer" shall disclose the date on which the default status of the issuer changed. If the item "Default status of the issuer" discloses the

code "14", statistical data shall not be reported for the item "Date of default status of the issuer".

60. The item "Default status of the instrument" shall disclose the financial instrument's default status code in accordance with Appendix 6 of this Regulation.

61. The item "Date of default status of the instrument" shall disclose the date on which the default status of the instrument changed. If the item "Default status of the instrument" discloses the code "14", statistical data shall not be reported for the item "Date of default status of the instrument".

62. The item "Accounting standards" shall disclose the code for the accounting standards applied by the security holder to the particular financial instrument in accordance with Appendix 6 of this Regulation.

63. The item "Market value of the total holdings of securities (in euro)" shall disclose the total market value of the holdings of securities on each security holder's account on the last date of the reporting quarter in euro.

64. The item "Type of impairment" shall disclose the code designating the type of impairment of the particular security in accordance with Appendix 6 of this Regulation.

65. The item "Impairment assessment method" shall disclose the code designating the type of impairment assessment method applied to the particular security in accordance with Appendix 6 of this Regulation.

66. The item "Accumulated impairment (in euro)" shall disclose the loss allowances for the particular security based on the estimated impairment in accordance with the applied accounting standard.

67. The item "Source of encumbrance" shall disclose the code designating the source of encumbrance of the particular security in accordance with Appendix 6 of this Regulation.

68. The item "Accounting classification of instruments" shall disclose the financial instrument's accounting classification code in accordance with Appendix 6 of this Regulation.

69. The item "Prudential portfolio" shall reflect whether the particular security is held on the trading book or non-trading book based on a respective code in accordance with Appendix 6 of this Regulation.

70. The item "Accumulated changes in fair value due to credit risk (in euro)" shall disclose the accumulated changes in the fair value of the financial instrument due to credit risk of a particular security holder in accordance with Annex V of Commission Implementing Regulation (EU) 2021/451 of 17 December 2020 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory reporting of institutions and repealing Implementing Regulation (EU) No 680/2014 (hereinafter referred to as "Implementing Regulation (EU) 2021/451").

71. The item "Cumulative recoveries since default (in euro)" shall disclose the total amount recovered since the onset of default of the financial instrument.

72. The item "Issuer PD (%)" shall disclose the issuer's probability of default (hereinafter referred to as "PD") which characterises the likelihood that the issuer will not be able to meet its liabilities over one year, is expressed as a percentage and is determined in accordance with Articles 160, 163, 179 and 180 of Regulation (EU) No 575/2013.

73. The item "LGD in downturns (%)" shall disclose the ratio of loss given default (hereinafter referred to as "LGD") during economic downturns in accordance with Article 181 of Regulation (EU) No 575/2013. LGD is the ratio of the amount that could be lost on an exposure during economic downturns due to a default of a financial instrument over a one-year period to the amount that would be outstanding at default, and is expressed as a percentage.

74. The item "LGD in normal economic times (%)" shall disclose the LGD ratio during normal economic development periods. LGD is the ratio of the amount that could be lost on an exposure during normal economic development periods due to a default of a financial instrument over one calendar year to the amount that would be outstanding at default, and is expressed as a percentage.

75. The item "Risk weight (%)" shall disclose the risk weight associated with the exposure expressed as a percentage in accordance with Regulation (EU) No 575/2013.

76. The item "Exposure value (including default risk exposures; in euro)" shall disclose the exposure value after taking into account credit risk mitigation and credit conversion factors in accordance with Implementing Regulation (EU) 2021/451.

77. The item "Capital calculation approach" shall disclose the code designating the standardised approach or the internal ratings based approach (hereinafter referred to as the "IRB approach") in accordance with Appendix 6 of this Regulation, used to calculate the risk-weighted values of the respective financial instrument for the purposes of points (a) and (f) of Article 92(3) of Regulation (EU) No 575/2013.

78. The item "Exposure class" shall disclose the exposure class code in accordance with Appendix 6 of this Regulation, depending on whether the standardised or the IRB approach has been used.

79. The item "Issuer status" shall disclose the status code of an issuer of securities without an ISIN code in accordance with Appendix 6 of this Regulation.

80. The item "Issuer status date" shall disclose the date on which the issuer status referred to in Paragraph 76 of this Regulation changed. If the item "Issuer status" discloses the code "100", the item "Issuer status date" shall disclose the issue date of the respective security.

81. The item "Primary asset class" shall disclose the most detailed available asset class code in accordance with Appendix 6 of this Regulation.

82. The item "Asset securitisation type" shall disclose the most detailed available asset securitisation type code in accordance with Appendix 6 of this Regulation.

83. The item "Security status" shall disclose the code designating the status of the particular security in accordance with Appendix 6 of this Regulation.

84. The item "Security status date" shall disclose the date on which the status of the particular security changed. If the item "Security status" discloses the code "100", the issue date of the respective security shall be disclosed.

85. The item "Arrears for the instrument (in euro)" shall disclose the aggregate amount of principal, interest and any fee payment outstanding at the end of the respective quarter of the calendar year, which is contractually due and has not been paid (past due). The figure "0" shall be disclosed if the instrument was not past due at the end of the respective quarter of the calendar year.

86. The item "Date of arrears for the instrument" shall disclose the date on which the respective financial instrument became past due in accordance with Annex V of Implementing Regulation (EU) 2021/451.

87. The item "Instrument seniority type" shall disclose the 3-digit code designating the instrument seniority type, where the first digit indicates the type of guarantee of the financial instrument, the second digit indicates the seniority rank of the financial instrument in default and the third digit indicates the security level of the instrument in accordance with Appendix 6 of this Regulation.

88. The item "Collateral geographical location" shall disclose the country code of the geographical location of the collateral in accordance with the international standard ISO 3166 "Codes for the Representation of Names of Countries and Their Subdivisions".

89. The item "Guarantor ID" shall disclose the code of the guarantor in accordance with the lists of financial institutions maintained by the European Central Bank or the guarantor's registration number in the commercial register of the guarantor's country of establishment if the guarantor is not on the lists of financial institutions maintained by the European Central Bank.

IX. Final Provisions

90. Latvijas Banka's Regulation No 163 "Regulation on Compiling Reports on Securities" of 15 March 2018 (Latvijas Vēstnesis, 2018, No 57) shall be deemed invalid.

91. Latvijas Banka's Regulation No 163 "Regulation on Compiling Reports on Securities" of 15 March 2018 shall be applied to the statistical data for December 2022. The statistical data referred to in this Paragraph shall be submitted to Latvijas Banka by 10 January 2023.

92. Latvijas Banka's Regulation No 163 "Regulation on Compiling Reports on Securities" of 15 March 2018 shall be applied to the statistical data for the fourth quarter of 2022. The statistical data referred to in this Paragraph shall be submitted to Latvijas Banka by 30 January 2023.

93. The Regulation shall take effect on 1 January 2023.

Governor of Latvijas Banka

Mārtiņš Kazāks

Monthly Report on Securities with ISIN Codes

_____, 20_____

Code of the credit institution or registration number of the investment firm _____

No	ISIN code	Issuer country of residence code	Issuer sector code	Instrument code	Currency code	Total holdings of securities at nominal value (in the currency of issue)	Holder country of residence code	Holder sector code	Holder identifier	Portfolio type	Additional information	Total holdings of securities (in euro)	Number
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sum total													x

Prepared by _____
(name, surname; e-mail address; telephone number)

Submission date _____

Governor of Latvijas Banka

Mārtiņš Kazāks

Monthly Report on Securities without ISIN Codes

_____, 20_____

Code of the credit institution or registration number of the investment firm _____

No	ID number	Issuer name	Issuer country of residence code	Issuer sector code	Issuer NACE code	Issue date	Maturity date	Instrument code	Currency code
1	2	3	4	5	6	7	8	9	10

Total holdings of securities at nominal value (in the currency of issue)	Coupon rate (%)	Holder country of residence code	Holder sector code	Holder identifier	Portfolio type	Additional information	Total holdings of securities (in euro)	Number
11	12	13	14	15	16	17	18	19
Sum total								X

Prepared by _____
(name, surname; e-mail address; telephone number)

Submission date _____

Governor of Latvijas Banka

Mārtiņš Kazāks

Monthly Report on Equities (as per Item 270000 of the "Monthly Financial Position Report" of Credit Institutions and Other Monetary Financial Institutions)

_____, 20____

Code of the credit institution _____

No	ISIN code/ID number	Issuer name	Issuer country of residence code	Issuer sector code	Instrument code	Currency code
1	2	3	4	5	6	7

Share of holding (%)	Total holdings of securities (in euro)	Number	Issuer NACE code	Total amount issued (in the currency of issue)	Issuer equity (in the currency of issue)	Issuer profit or loss for the reporting year (in the currency of issue)	Issuer identifier
8	9	10	11	12	13	14	15
Sum total							

Prepared by _____
(name, surname; e-mail address; telephone number)

Submission date _____

Governor of Latvijas Banka

Mārtiņš Kazāks

Quarterly Report of a Banking Group on Securities

_____, 20____

Code of the credit institution or registration number of the holding company of a banking group _____

No	ISIN code/ID number	Issuer name ¹	Issuer country of residence code ¹	Issuer sector code ¹	Issuer NACE code ¹	Issue date ¹	Maturity date ¹	Instrument code ¹	Currency code	Total holdings of securities at nominal value (in the currency of issue)	Holder country of residence code	Holder sector code
1	2	3	4	5	6	7	8	9	10	11	12	13
Sum total												

Holder identifier	Total holdings of securities (in euro)	Number	Issuer identifier ¹	Issuer LEI ¹	Holder LEI	Immediate parent undertaking identifier	Issuer status		Forbearance and renegotiation		Performing status of the instrument	
							prudential scope	accounting scope	status	status date	status	status date
14	15	16	17	18	19	20	21	22	23	24	25	26
Sum total												

(Appendix 4 continued)

Issuer status ¹	Issuer status date ¹	Primary asset class ¹	Asset securitisation type ¹	Security status ¹	Security status date ¹	Arrears for the instrument		Instrument		Guarantor ID ¹
						arrears (in euro) ¹	date of arrears ¹	seniority type ¹	collateral geographical location ¹	
48	49	50	51	52	53	54	55	56	57	58

¹ To be filled in for securities without an ISIN code.

² To be filled in for securities held on the non-trading book.

Prepared by _____
(name, surname; e-mail address; telephone number)

Submission date _____

Governor of Latvijas Banka

Mārtiņš Kazāks

Codes Used in the Reports

No	Title	Code	Explanation
1	2	3	4
1.	Issuer and holder sector code	SK11	Non-financial corporations
		SK121	Central bank
		SK122	Monetary financial institutions, excluding money market funds
		SK123	Money market funds
		SK124	Investment funds other than money market funds, and alternative investment funds
		SK125	Other financial intermediaries, except insurance corporations and pension funds
		SK126	Financial auxiliaries
		SK127	Captive financial institutions and money lenders
		SK128	Insurance corporations
		SK129	Pension funds
		SK1311	Central government
		SK1312	State government
		SK1313	Local government
		SK1314	Social security funds
		SK14	Households
SK15	Non-profit institutions serving households		
2.	Instrument code	AF31	Short-term debt securities
		AF32	Long-term debt securities
		AF511	Listed shares

1	2	3	4
		AF512	Unlisted shares
		AF519	Other equity
		AF521	Money market fund shares or units
		AF522	Shares/units of investment funds, excluding money market funds, and shares/units of alternative investment funds
3.	Portfolio type		
3.1.	Debt securities held by credit institutions for trading	MMTB	Securities measured at amortised cost
		MMPV	Securities measured at fair value through profit or loss
		MMPI	Securities measured at fair value through other comprehensive income
3.2.	Non-negotiable debt securities not disclosed under item 250000 of the "Monthly Financial Position Report" of credit institutions and other monetary financial institutions	MMNTTB	Securities measured at amortised cost
		MMNTPV	Securities measured at fair value through profit or loss
		MMNTPI	Securities measured at fair value through other comprehensive income
3.3.	Securities held by pension funds	MMPF	Securities owned by pension funds
		MMPL	Securities held on behalf of pension plans
		MMVF	Securities managed by the state-funded pension scheme
4.	Additional information	MM13	Securities used in a repo transaction
		MM14	Securities used in (obtained as a result of) a reverse repo transaction
		MM50	Securities held on the nominal financial instrument accounts
		MM53	Securities used in a repo transaction and held on the nominal financial instrument accounts
		MM54	Securities involved in (obtained as a result of) a reverse repo transaction and held on the nominal financial instrument accounts

Additional Codes Used in the "Quarterly Report of a Banking Group on Securities"

No	Title	Column code in report	Code	Code name and explanation
1	2	3	4	5
1.	Issuer status (prudential scope)	21	Y	Issuer is part of the group data reporting agent's group (prudential scope)
			N	Issuer is not part of the group data reporting agent's group (prudential scope)
2.	Issuer status (accounting scope)	22	Y	Issuer is part of the group data reporting agent's group (accounting scope)
			N	Issuer is not part of the group data reporting agent's group (accounting scope)
3.	Forbearance and renegotiation status	23	3	Forbearance and refinancing (in accordance with Implementing Regulation (EU) 2021/451)
			4	Forbearance and refinancing, with modified terms and conditions and modification of interest rate below market conditions (in accordance with Regulation (EU) No 1072/2013 of the European Central Bank of 24 September 2013 concerning statistics on interest rates applied by monetary financial institutions)
			5	Forbearance and refinancing with modified terms and conditions, but without modification of interest rate below market conditions (in accordance with Implementing Regulation (EU) 2021/451)
			8	Not forborne or renegotiated

				(in accordance with Implementing Regulation (EU) 2021/451)
1	2	3	4	5
			9	Renegotiated instrument without forbearance measures (in accordance with Implementing Regulation (EU) 2021/451)
			0	Forbearance and renegotiation status not applicable (intra-group holdings, short positions and equities)
4.	Performing status of instrument	25	1	Instrument non-performing
			11	Instrument performing
			0	Performing status of instrument not applicable (intra-group holdings, short positions and equities)
5.	Issuer and instrument default status	27; 29	14	Not in default
			18	Default because both unlikely to pay and more than 90/180 days past due (issuer could default or instrument become non-performing as referred to in points (a) and (b) of Article 178(1) of Regulation (EU) No 575/2013)
			19	Default because unlikely to pay (issuer could default or instrument become non-performing as referred to in point (a) of Article 178(1) of Regulation (EU) No 575/2013)
			20	Default because more than 90/180 days past due (issuer could default or instrument become non-performing as referred to in point (b) of Article 178(1) of Regulation (EU) No 575/2013)
			0	Not applicable (intra-group holdings, short positions and equities)
6.	Accounting standards	31	1	Accounting portfolios consistent with the national Generally Accepted Accounting Principles (hereinafter referred to as "nGAAP"; "nGAAP accounting portfolios") not consistent with the International Financial Reporting Standards (hereinafter referred to as the "IFRS") for the purposes of recording financial instruments
			2	IFRS consistent accounting portfolios (hereinafter referred to as the "IFRS accounting portfolios")
			3	nGAAP accounting portfolios consistent with the IFRS for the purposes of recording financial instruments

1	2	3	4	5
7.	Type of impairment	33	21	General allowances (in accordance with nGAAP) (the instrument is subject to impairment in accordance with an accounting standard other than IFRS 9 and no specific loss allowances are raised against the securities accounting portfolios)
			23	Stage 1 (IFRS 9)
			24	Stage 2 (IFRS 9)
			25	Stage 3 (IFRS 9)
			26	Specific allowances (in accordance with nGAAP) (the instrument is subject to impairment in accordance with an accounting standard other than IFRS 9 and specific loss allowances are raised against the securities accounting portfolios)
			57	POCI (IFRS) (for instruments subject to impairment and with significant increase in credit risk (purchased or originated credit-impaired financial assets) under IFRS 9)
			0	Impairment not applicable
8.	Impairment assessment method	34	1	Collectively assessed
			2	Individually assessed
			0	Impairment assessment method not applicable
9.	Source of encumbrance	36	1	Unencumbered (instrument which has not been pledged, it is not subject to any arrangement to secure, collateralise or credit enhance any instrument from which it cannot be freely withdrawn)
			5	Central bank funding (of all types, including repos) (in accordance with the European Banking Authority's implementing technical standards on asset encumbrance reporting as referred to in Article 99(5) and Article 100 of Regulation (EU) No 575/2013)
			6	Exchange traded derivatives (in accordance with the European Banking Authority's implementing technical standards on asset encumbrance reporting as referred to in Article 99(5) and Article 100 of Regulation (EU) No 575/2013)

1	2	3	4	5
			7	Over-the-counter derivatives (in accordance with the European Banking Authority's implementing technical standards on asset encumbrance reporting as referred to in Article 99(5) and Article 100 of Regulation (EU) No 575/2013)
			8	Deposits (repurchase agreements other than to central banks) (in accordance with the European Banking Authority's implementing technical standards on asset encumbrance reporting as referred to in Article 99(5) and Article 100 of Regulation (EU) No 575/2013)
			9	Deposits other than repurchase agreements (in accordance with the European Banking Authority's implementing technical standards on asset encumbrance reporting as referred to in Article 99(5) and Article 100 of Regulation (EU) No 575/2013)
			10	Debt securities issued (covered bonds) (in accordance with the European Banking Authority's implementing technical standards on asset encumbrance reporting as referred to in Article 99(5) and Article 100 of Regulation (EU) No 575/2013)
			11	Debt securities issued (asset-backed securities; hereinafter referred to as "ABSs") (in accordance with the European Banking Authority's implementing technical standards on asset encumbrance reporting as referred to in Article 99(5) and Article 100 of Regulation (EU) No 575/2013)
			12	Debt securities issued (other than covered bonds and ABSs) (in accordance with the European Banking Authority's implementing technical standards on asset encumbrance reporting as referred to in Article 99(5) and Article 100 of Regulation (EU) No 575/2013)

1	2	3	4	5
			13	Other sources of encumbrance (in accordance with the European Banking Authority's implementing technical standards on asset encumbrance reporting as referred to in Article 99(5) and Article 100 of Regulation (EU) No 575/2013)
			0	Source of encumbrance not applicable (intra-group holdings and short positions)
10.	Accounting classification of instruments	37	2	Financial assets held for trading (IFRS accounting portfolios)
			3	Trading financial assets (nGAAP accounting portfolios)
			4	Financial assets designated at fair value through profit or loss (financial assets measured at fair value through profit and loss and designated as such upon initial recognition or subsequently (in accordance with IFRS), except those classified as financial assets held for trading)
			6	Financial assets at amortised cost (IFRS accounting portfolios)
			7	Non-trading non-derivative financial assets measured at fair value through profit or loss (nGAAP accounting portfolios)
			8	Financial assets at fair value through other comprehensive income (due to business model and cash-flows characteristics in accordance with IFRS)
			9	Non-trading non-derivative financial assets measured at fair value to equity (nGAAP accounting portfolios)
			13	Non-trading debt instruments measured at a cost-based method (nGAAP accounting portfolios)
			15	Other non-trading non-derivative financial assets (nGAAP accounting portfolios)
			41	Non-trading financial assets mandatorily at fair value through profit or loss (IFRS accounting portfolios)
			47	Non-trading non-derivative financial assets measured at fair value through profit or loss (nGAAP accounting portfolios)
			49	Financial assets that are investments in associates, joint ventures and subsidiaries (financial assets which are not fully or proportionally consolidated under the regulatory scope of consolidation, except where they shall be classified as held for sale in accordance with IFRS 5)

1	2	3	4	5
			99	Not applicable – balance sheet derecognition (securities holdings not recognised on the balance sheet)
			0	Accounting classification of instrument not applicable (intra-group holdings and short positions)
11.	Prudential portfolio	38	1	Trading book securities
			2	Non-trading book securities
			0	Securities outside prudential portfolio (intra-group holdings and short positions)
12.	Capital calculation approach	46	1	IRB approach: 1 250% risk weight (securitisation positions to which a 1 250% risk weight has been assigned for the purposes of calculating the risk-weighted exposure amount in accordance with point (d) of Article 259(1) of Regulation (EU) No 575/2013)
			20	IRB approach: slotting approach for specialised lending (holdings other than securitisations or equity exposures: calculation of the risk-weighted exposure amounts for specialised lending exposures subject to the supervisory slotting approach where risk weights are assigned to the exposures)
			25	IRB approach: Internal Assessment Approach (securitisation positions for which the Internal Assessment Approach is used for the purposes of calculating the risk-weighted exposure amount in accordance with Article 259(3) and Article 259(4) of Regulation (EU) No 575/2013)
			33	IRB approach: internal models approach (equity exposures for which the internal models approach is used for the purposes of calculating the risk-weighted exposure amount in accordance with Article 155(4) of Regulation (EU) No 575/2013)
			34	IRB approach: PD/LGD approach (equity exposures for which the PD/LGD approach is used for the purposes of calculating the risk-weighted exposure amount in accordance with Article 155(3) of Regulation (EU) No 575/2013)
			35	IRB approach: simple risk weight approach

1	2	3	4	5
				(equity exposures for which the simple risk weight approach is used for the purposes of calculating the risk-weighted exposure amount in accordance with Article 155(2) of Regulation (EU) No 575/2013)
			42	Standardised approach (the standardised approach to capital calculation used for prudential purposes in accordance with Chapter 2 of Title II of Part Three of Regulation (EU) No 575/2013)
			66	IRB approach: advanced approach (equity exposures for which the credit institution's own estimates of PD are used for the purposes of calculating the risk-weighted exposure amount and the credit institution estimates and uses its own risk parameters in accordance with the supervisory guidelines)
			67	IRB approach: Foundation approach (equity exposures for which the credit institution's own estimates of PD are used for the purposes of calculating the risk-weighted exposure amount, while for other parameters (e.g. LGD) the values preset by the supervisory authorities are used)
			68	IRB approach: Fixed risk weight approach (equity exposures to which fixed risk weights are applied for the purposes of calculating the risk-weighted exposure amount in accordance with Article 155 of Regulation (EU) No 575/2013, except cases when the simple risk weight approach is used or the option to apply the standardised approach to a part of items (on a permanent or a temporary basis) is used)
			118	SEC-IRBA approach: Internal ratings-based approach for securitisation positions (securitisations: calculation of the risk-weighted exposure amounts for securitisation positions for which the Internal ratings-based approach is used)
			122	SEC-SA approach: Standardised approach for securitisations (securitisations: calculation of the risk-weighted exposure amounts for securitisation positions for which the standardised approach is used)
			125	SEC-ERBA approach: External ratings-based approach for securitisation positions (securitisations: calculation of the risk-weighted exposure amounts for securitisation positions for which the External ratings-based approach is used)

1	2	3	4	5
			99	Not applicable – positions deducted from own funds (positions deducted from own funds)
			0	Calculation approach not applicable
13.	Exposure classes	47	1	Standardised approach: equity exposures
			2	Standardised approach: exposures in default
			3	Standardised approach: exposures in the form of covered bonds
			4	Standardised approach: exposures in the form of units or shares in CIUs
			5	Standardised approach: exposures secured by mortgages on immovable property
			6	Standardised approach: exposures to central governments or central banks
			7	Standardised approach: exposures to corporates without a short-term credit assessment
			8	Standardised approach: exposures to credit institutions or investment firms with a short-term credit assessment
			9	Standardised approach: exposures to credit institutions or investment firms without a short-term credit assessment
			10	Standardised approach: exposures to international organisations
			11	Standardised approach: exposures to multilateral development banks
			12	Standardised approach: exposures to public sector entities
			13	Standardised approach: exposures to regional governments or local authorities
			14	Standardised approach: items associated with a particular high risk
			16	Standardised approach: items not included in other exposure classes under the standardised approach
			17	Standardised approach: retail exposures
			51	IRB approach: equity exposures
			52	IRB approach: exposure classes excluding equities, securitisations and other non credit-obligation assets
			53	IRB approach: exposures to central governments or central banks
			54	IRB approach: exposures to corporates – specialised lending
			55	IRB approach: exposures to corporates other than specialised lending

1	2	3	4	5
			56	IRB approach: exposures to credit institutions and investment firms
			57	IRB approach: items representing securitisation positions
			58	IRB approach: other non credit-obligation assets
			59	IRB approach: retail exposures other than revolving or secured by mortgages on immovable property
			60	IRB approach: retail exposures – qualifying revolving
			61	IRB approach: retail exposures secured by immovable property
			0	Exposure class not applicable
14.	Issuer status	48	100	Issuer without any legal encumbrances
			101	Issuer undergoing liquidation
			102	Issuer declared insolvent
			103	Issuer with other legal encumbrances
15.	Primary asset class	50	D	Debt securities
			D.1	Bonds
			D.11	Straight bonds
			D.12	Securitisation bonds
			D.121	Traditional securitisation
			D.122	Synthetic securitisation
			D.129	Other securitisation
			D.13	Covered bonds
			D.131	Jumbo covered bonds
			D.139	Other covered bonds
			D.14	Medium-term notes
			D.141	Euro medium-term notes
			D.149	Other medium-term notes
			D.15	Perpetual bonds
			D.16	Linked bonds
			D.161	Inflation-linked bonds

1	2	3	4	5
			D.162	Interest rate-linked bonds
			D.163	Asset-linked bonds
			D.164	Currency-linked bonds
			D.165	Credit-linked bonds
			D.166	Exchange traded notes
			D.167	Exchange traded commodities
			D.169	Other linked bonds
			D.17	Strip bonds
			D.171	Principal strips
			D.172	Coupon strips
			D.18	Structured debt securities
			D.181	Investment products
			D.1811	Capital investment products
			D.1812	Yield enhancement products
			D.1813	Participation products
			D.1819	Other investment products
			D.182	Leverage products
			D.1821	Leverage products with knock-out
			D.1822	Leverage products without knock-out
			D.1823	Constant leverage products
			D.1829	Other leverage products
			D.19	Other bonds
			D.2	Money market instruments
			D.21	Bankers acceptances
			D.22	Certificates of deposit
			D.23	Commercial papers
			D.231	Euro commercial papers
			D.232	Pagares

1	2	3	4	5
			D.239	Other commercial papers
			D.24	Treasury bills
			D.29	Other money market instruments
			D.3	Hybrid debt instruments
			D.31	Convertible bonds
			D.311	Contingent convertible bonds (CoCos)
			D.32	Bonds with warrants attached
			D.33	Stapled debt instruments
			D.34	Non-participating (preferred) shares
			D.39	Other hybrid debt instruments
			D.9	Other debt instruments
			E	Equities
			E.1	Ordinary shares
			E.2	Preferred shares
			E.21	Cumulative preferred shares
			E.22	Participating preferred share
			E.23	Cumulative, participating preferred shares
			E.24	Redeemable preferred shares
			E.29	Other preferred shares
			E.3	Depository receipts
			E.31	American depository receipts (ADRs)
			E.32	Global depository receipts (GDRs)
			E.39	Other depository receipts
			E.4	Hybrid equity instruments
			E.41	Participation certificates (Genussschein)
			E.42	Convertible (preferred) shares
			E.43	Subscription rights
			E.49	Other hybrid equity instruments

1	2	3	4	5
			E.9	Other equity
			F	Funds
			F.1	Investment funds
			F.2	Alternative investment funds
			F.9	Other funds
16.	Asset securitisation type	51	1000	Securitisation
			1100	ABS
			1101	Auto loans ABS
			1102	Consumer loans ABS
			1103	Credit card receivables ABS
			1104	Equipment leases ABS
			1105	Home equity loans ABS
			1106	Manufactured housing leases ABS
			1107	Small and medium-sized enterprises (SME) loans ABS
			1108	Student loans ABS
			1109	Whole Business Securitisation (WBS) ABS
			1110	Mixed ABS
			1198	Other assets ABS
			1199	ABS – no detailed classification available
			1200	Mortgage-backed securities (MBS)
			1201	Residential mortgage-backed securities (RMBS)
			1202	Commercial mortgage-backed securities (CMBS)
			1203	Mixed MBS
			1298	Other MBS
			1299	MBS – no detailed classification available
			1300	Collateralised Debt Obligations (CDO)
			1400	Collateralised Mortgage Obligations (CMO)
			1500	Mixed securitisation

1	2	3	4	5
			1800	Other securitisation
			1900	Securitisation – no detailed classification available
			2000	Covered bonds
			2100	Public sector covered bonds
			2200	Mortgage covered bonds
			2300	Ship covered bonds
			2400	Aircraft covered bonds
			2500	Mixed covered bonds
			2800	Other covered bonds
			2900	Covered bonds – no detailed classification available
			9999	No detailed classification available (to be used when no information on the specific class of the securitised asset or covered bond is available)
			0	Asset securitisation classification code not applicable
17.	Security status	52	100	Alive
			101	Alive – outstanding after maturity date
			102	Alive – in arrears
			103	Alive – in default
			104	Alive – entity corporate actions
18.	Instrument seniority type	56		
18.1.	First digit of instrument seniority type (guarantee level)		1	Unguaranteed
			2	Government guarantee
			8	Other guarantee
			9	Guarantee level – no detailed information available
18.2.	Second digit of instrument seniority type (rank in default)		1	Subordinated junior level securities
			2	Subordinated senior level securities
			3	Subordinated securities – no rank information available

1	2	3	4	5
			4	Senior securities
			5	ABS Class – Junior
			6	ABS Class – Mezzanine
			7	ABS Class – Senior
			9	Rank level – no detailed information available
18.3.	Third digit of instrument seniority type (security level)		1	Unsecured
			2	Secured
			9	Security level – no detailed information available

Governor of Latvijas Banka

Mārtiņš Kazāks