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COMMISSION IMPLEMENTING REGULATION (EU) 2026/1512

of 6 July 2026

amending the implementing technical standards laid down in Implementing Regulation (EU) 2017/394 as regards standard forms, templates and procedures for the purposes of the information provided by CSDs for the review and evaluation process of central securities depositories

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 909/2014 of the European Parliament and of the Council of 23 July 2014 on improving securities settlement in the European Union and on central securities depositories and amending Directives 98/26/EC and 2014/65/EU and Regulation (EU) No 236/2012 ([1]), and in particular Article 22(11) thereof,

Whereas:

(1) Regulation (EU) 2023/2845 of the European Parliament and of the Council ([2]) amended, inter alia, Article 22(1), third subparagraph, of Regulation (EU) No 909/2014 to introduce a new requirement for competent authorities to review and evaluate the arrangements, strategies, processes and mechanisms implemented by a central securities depository (CSD) at least every three years. To meet that requirement, competent authorities may need some or all of the information required for that review and evaluation to be provided more frequently to ensure they have sufficient information on a continuous basis to perform their ongoing supervision. Competent authorities should therefore be able to require certain information to be provided on a more frequent basis than the basis currently established for conducting the review and evaluation process.

(2) Considering that a CSD is to comply at all times with the conditions for authorisation, it is essential to closely monitor the CSD's progress in addressing any outstanding findings and recommendations from competent authorities. Those findings and recommendations indicate certain weaknesses of the CSD and their prolonged existence might increase the risks of a materialisation of such weaknesses. CSDs should thus inform their competent authorities about measures taken to address those outstanding findings and recommendations at least annually, even if the frequency of the review and evaluation is at least every three years.

(3) Based on the experience of several years of implementation of the review and evaluation process, it is necessary to extend the deadline for competent authorities to transmit the results of the review and evaluation to various other authorities from three to ten working days to allow for smoother processes, in particular as the results of the review and evaluation process need to be shared with a broader range of authorities, in accordance with the amendments introduced by Regulation (EU) 2023/2845.

([1]) OJ L 257, 28.8.2014, p. 1, ELI: http://data.europa.eu/eli/reg/2014/909/oj.

([2]) Regulation (EU) 2023/2845 of the European Parliament and of the Council of 13 December 2023 amending Regulation (EU) No 909/2014 as regards settlement discipline, cross-border provision of services, supervisory cooperation, provision of banking-type ancillary services and requirements for third-country central securities depositories and amending Regulation (EU) No 236/2012 (OJ L, 2023/2845, 27.12.2023, ELI: http://data.europa.eu/eli/reg/2023/2845/oj).

(4) To reflect the amendments to Articles 40, 41 and 42 of Commission Delegated Regulation (EU) 2017/392 ([3]) and to enhance the efficiency of the review and evaluation process, Annex II to Commission Implementing Regulation (EU) 2017/394 ([4]) should be amended correspondingly.

(5) Implementing Regulation (EU) 2017/394 should therefore be amended accordingly.

(6) This Regulation is based on the draft implementing technical standards submitted to the Commission by the European Securities and Markets Authority (ESMA).

(7) ESMA 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 Securities and Markets Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1095/2010 of the European Parliament and of the Council ([5]),

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2017/394

Implementing Regulation (EU) 2017/394 is amended as follows:

(1) Articles 3 and 4 are replaced by the following:

'*Article 3*

Procedure for the provision of information

1. The competent authority shall communicate to the CSD, and to the relevant authorities, ESMA and, where applicable, the college referred to in Article 24a of Regulation (EU) No 909/2014 and the authority referred to in Article 67 of Directive 2014/65/EU, the following information:

(a) the frequency and the depth of the review and evaluation as referred to in Article 22(1) of Regulation (EU) No 909/2014;

(b) the commencement and end dates of the review period referred to in Article 40 of Delegated Regulation (EU) 2017/392;

(c) the language in which all information shall be submitted;

(d) the frequency of delivery of any or all of the information referred to in Article 40 of Delegated Regulation (EU) 2017/392 for the purpose of the review and evaluation.

For the purposes of point (c), the competent authority may request the CSD to submit the same information in a language customary in the sphere of international finance.

([3]) Commission Delegated Regulation (EU) 2017/392 of 11 November 2016 supplementing Regulation (EU) No 909/2014 of the European Parliament and of the Council with regard to regulatory technical standards on authorisation, supervisory and operational requirements for central securities depositories (OJ L 65, 10.3.2017, p. 48, ELI: http://data.europa.eu/eli/reg_del/2017/392/oj).

([4]) Commission Implementing Regulation (EU) 2017/394 of 11 November 2016 laying down implementing technical standards with regard to standard forms, templates and procedures for authorisation, review and evaluation of central securities depositories, for the cooperation between authorities of the home Member State and the host Member State, for the consultation of authorities involved in the authorisation to provide banking-type ancillary services, for access involving central securities depositories, and with regard to the format of the records to be maintained by central securities depositories in accordance with Regulation (EU) No 909/2014 of the European Parliament and of the Council (OJ L 65, 10.3.2017, p. 145, ELI: http://data.europa.eu/eli/reg_impl/2017/394/oj).

([5]) Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC (OJ L 331, 15.12.2010, p. 84, ELI: http://data.europa.eu/eli/reg/2010/1095/oj).

The competent authority shall communicate to the CSD, to the relevant authorities, ESMA and, where applicable, the college referred to in Article 24a of Regulation (EU) No 909/2014 and the authority referred to in Article 67 of Directive 2014/65/EU, any changes to the information referred to in the first subparagraph, including the request for a more frequent submission of specific information, without undue delay.

2. Unless otherwise communicated under paragraph 1, point (d), of this Article, the CSD shall provide the information referred to in Article 40(2) of Delegated Regulation (EU) 2017/392 within two months following the end of the review period.

Article 4

Provision of information under Article 22(7) of Regulation (EU) No 909/2014

1. Upon completion of the review and evaluation, the competent authority shall communicate within 10 working days to the relevant authorities, ESMA and, where applicable, the college referred to in Article 24a of Regulation (EU) No 909/2014 and the authority referred to in Article 67 of Directive 2014/65/EU, its results as specified in Article 44 of Delegated Regulation (EU) 2017/392.

2. Where the review and evaluation gives rise to remedial action or a penalty, the competent authority shall inform the authorities referred to in paragraph 1 within 10 working days after that measure is taken.';

(2) in Article 5, paragraph 4 is replaced by the following:

'4. Within 10 working days from the completion of the review and evaluation referred to in Article 22(1) of Regulation (EU) No 909/2014, as notified by the competent authority to the competent authorities included in the list referred to in paragraph 1 of this Article, the competent authority shall communicate to those competent authorities its results as specified in Article 45(2) of Delegated Regulation (EU) 2017/392.';

(3) Annex II is replaced by the text in the Annex to this Regulation.

Article 2

Entry into force

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

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

Done at Brussels, 6 July 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

'ANNEX II

Templates for submission of information for the review and evaluation

(Article 22(11) of Regulation (EU) No 909/2014)

Table 1

General information to be provided by a CSD

No	Type of information	Format
1	Date of submission of information	ISO 8601 date in the format YYYY-MM-DD
2	Date of the last review and evaluation	ISO 8601 date in the format YYYY-MM-DD
3	Corporate name of the CSD	Free text
4	Identification of the CSD	ISO 17442 Legal Entity Identifier (LEI) 20 alphanumerical character code that is included in the LEI data as published by the Global LEI Foundation. The LEI shall be duly renewed in accordance with the terms of any of the accredited Local Operating Units of the Global Legal Entity Identifier System.
5	Legal address of the CSD	Free text
6	Securities settlement system(s) operated by the CSD	Free text
7	Contact details of the person responsible of the review and evaluation process (name, function, phone number, email address)	Free text
8	Contact details of the person(s) responsible for the CSD's internal control and compliance function (name, function, phone number, email address)	Free text
9	List of all documents provided by the CSD with unique reference numbers	Free text
10	Report on the CSD's activities for the relevant review period and the substantive changes referred to in Article 16(4) of Regulation (EU) No 909/2014, made during the review period and all related documents; the report shall include: (a) an overview of the changes that occurred during the review period in relation to the following: (i) the provision of the CSD core and ancillary services, as per the Annex to Regulation (EU) No 909/2014, in its home Member State, and as applicable in other Member States and in third countries; (ii) the CSD's corporate governance and organisational structure including in the number of employees expressed in number of full-time equivalents;	Separate document

No	Type of information	Format
	(iii) the risk management framework and the results from risk assessment(s) carried out by the CSD in respect of legal, business, operational and other direct or indirect risks referred to in Article 42 of Regulation (EU) No 909/2014, demonstrating ongoing evaluation of the changing landscape of risks it faces; (iv) the outsourcing by the CSD of services and activities under Article 30 of Regulation (EU) No 909/2014; (b) a high-level summary of the user committee activities referred to in Article 28 of Regulation (EU) No 909/2014, during the review period, including the number of meetings, advice and opinions delivered, indicating their topics and identifying those that have not been followed by the CSD's management body, if any; (c) the list of substantive changes referred to in Article 16(4) of Regulation (EU) No 909/2014 that were made during the review period, including, without being limited to, any of the following events: (i) changes in the structure of the group to which the CSD belongs, senior management, management body and shareholders pursuant to Article 27 of Regulation (EU) No 909/2014; (ii) extension of an existing activity or service other than in the context of Article 19(1) of Regulation (EU) No 909/2014, where the description of services referred to in points (l) to (p) of Article 4(2) of Delegated Regulation (EU) 2017/392 would need to be amended; (iii) termination of a CSD service; (iv) termination of a CSD link, irrespective of whether the CSD is the requesting or the receiving CSD; (v) change in the CSD's risk management framework impacting the calculation of capital requirements under Article 47 of Regulation (EU) No 909/2014; (d) a declaration of overall compliance with the provisions of Regulation (EU) No 909/2014 during the review period.	

Table 2

Periodic information relevant for each review and evaluation

Point	Type of information	The unique reference number of the document in which the information is included
a	A complete set of the latest audited financial statements of the CSD, including those consolidated at group level	
b	A summarised version of the most recent interim financial statements of the CSD	

Point	Type of information	The unique reference number of the document in which the information is included
c	Any decisions of the management body following the advice of the user committee, as well as any decisions where the management body has decided not to follow the advice of the user committee	
d	Information on any pending civil, administrative or any other judicial or extrajudicial proceedings involving the CSD, in particular in relation to matters concerning tax and insolvency, or matters that may cause financial or reputational costs for the CSD	
e	Information on any pending civil, administrative or any other judicial or extrajudicial, proceedings involving a member of the management body or a member of the senior management that may have a negative impact on the CSD	
f	Any final decisions resulting from the proceedings referred to in points (d) and (e)	
g	A copy of the results of business continuity stress tests or similar exercises performed during the review period as referred to in Article 79 and of audit reviews referred to in Article 76(1), point (b), of Delegated Regulation (EU) 2017/392	
h	A report on the operational incidents that occurred during the review period and affected the smooth provision of any core services, information on the classification of these incidents, the measures taken to address them and the results thereof as referred to in Article 71(4) of Delegated Regulation (EU) 2017/392	
i	A report on whether the CSD's established operational reliability objectives, including operational performance objectives and committed service-level targets for its services and securities settlement systems, as referred to in Article 70(3) of Delegated Regulation (EU) 2017/392, are met, including information on the CSD's actions to regularly monitor, assess, and report them as referred to in paragraphs 5 and 6 of Article 70 of Delegated Regulation (EU) 2017/392, and an assessment of the system's availability during the review period, measured on a daily basis as the percentage of time the system is operational and functioning according to the agreed parameters; for this purpose, CSDs that use a common settlement infrastructure may provide extracts of the reports made available under the legal, regulatory and operational framework referred to in Article 30(5) of Regulation (EU) No 909/2014	
j	A summary of the types of manual intervention performed by the CSD in the automated settlement process according to Article 4 of Commission Delegated Regulation (EU) 2018/1229 ([1])	

Point	Type of information	The unique reference number of the document in which the information is included
k	The plans for recovery and orderly wind-down and in particular information concerning any significant changes to its plans for recovery and orderly wind-down and, as applicable, any significant change to its resolution plan, as referred to in Article 22a of Regulation (EU) No 909/2014, that occurred during the review period	
l	Information on any formal complaints received by the CSD during the review period including information on: (i) the nature of the complaint; (ii) how the complaint was handled, including the outcome of the complaint; and (iii) the date when the treatment of the complaint ended.	
m	Information concerning the cases where the CSD denied access to its services to any existing or potential participant, any issuer, another CSD or another market infrastructure	
n	A report on the significant changes affecting any CSD links established by the CSD that have an impact on the requirements referred to in Chapter XII of Delegated Regulation (EU) 2017/392, including changes in the type of CSD link and to the mechanisms and procedures used for settlement in those CSD links	
o	Information concerning all cases of identified conflicts of interest that occurred during the review period, including the description of how they were managed	
p	Information concerning internal controls and audits performed by the CSD during the review period, including information on the audit of the CSD's operational risk-management framework and systems as referred to in Article 45 of Regulation (EU) No 909/2014 and in Article 73(1) and (2) of Delegated Regulation (EU) 2017/392 as well as regular and independent audits of the CSD as referred to in Article 26(6) of Regulation (EU) No 909/2014 and in Articles 51 and 52(1) of Delegated Regulation (EU) 2017/392	
q	Information concerning any identified infringements of Regulation (EU) No 909/2014, including those identified through the reporting channel referred to in Article 26(5) of Regulation (EU) No 909/2014	
r	Detailed information concerning any disciplinary actions taken by the CSD during the review period, including any cases of suspension of participants in accordance with Article 7(7) of Regulation (EU) No 909/2014 with a specification of the period of suspension and the reason for suspension	
s	The general business strategy of the CSD and a detailed business plan for the services provided by the CSD covering at least the next review period	

Point	Type of information	The unique reference number of the document in which the information is included
t	Information on changes that occurred during the review period to the CSD's management of legal risk as referred to in Article 43 of Regulation (EU) No 909/2014 and Article 31 of Delegated Regulation (EU) 2017/392	
u	Information on changes to the CSD's risk management and control systems as well as to the IT tools put in place by the CSD to manage business risk referred to in Article 32(1) of Delegated Regulation (EU) 2017/392, that occurred during the review period	
v	Where the CSD has obtained a risk rating from a third party as referred to in Article 32(2) of Delegated Regulation (EU) 2017/392, information on any variation in the risk rating that the CSD obtained from a third party during the review period, including any relevant information supporting that risk rating	
w	Information on changes that occurred during the review period to the CSD's management of services or activities outsourced to a third party as referred to in Article 30 of Regulation (EU) No 909/2014, including staff sharing pursuant to Article 49 of Delegated Regulation (EU) 2017/392, and to the methods used to monitor the service level of the outsourced services and activities referred to in Article 33(2) of the same regulation	
x	A report on changes that occurred during the review period in the measurement, monitoring and management of the credit and liquidity risks arising from the use of deferred net settlement as referred to in Article 47a(2) of Regulation (EU) No 909/2014	
y	Information on the CSD's actions taken during the review period to review its operational objectives to incorporate new technological and business developments as referred to in Article 45 of Regulation (EU) No 909/2014 and in Article 70(7) of Delegated Regulation (EU) 2017/392	
z	Information on the CSD's assessment of the operational risk that the CSD faced during the review period, on an ongoing basis, by providing the regular reporting to the senior management of operational risk exposures and losses experienced from operational risks (including the operational risks that the CSD faces from key participants), and procedures followed during the reviewed period to mitigate those exposures and losses as referred to in Article 45 of Regulation (EU) No 909/2014 and in Articles 66(2), 67(4) and 71(2) of Delegated Regulation (EU) 2017/392	
aa	Information on the outcome of the CSD's tests and reviews of its operational arrangements, policies and procedures with users, referred to in Article 73(4) of Delegated Regulation (EU) 2017/392, that occurred during the review period	

Point	Type of information	The unique reference number of the document in which the information is included
ab	Information on updates of the CSD's business impact analysis and risk analysis during the review period, stemming from either its annual review or any ad hoc review following a material incident or significant operational changes and taking into account all relevant developments, including market and IT developments as referred to in Article 45 of Regulation (EU) No 909/2014 and in Article 77(3) of Delegated Regulation (EU) 2017/392	
ac	Information on developments that occurred in relation to the CSD's measures to prevent and address settlement fails as referred to in Articles 6(3) and (4), and 7(1) and (2) of Regulation (EU) No 909/2014 and in Articles 4 to 15 of Delegated Regulation (EU) 2018/1229	
ad	Information on the outcome of the CSD's testing of its participant default rules and procedures as referred to in Article 41(3) of Regulation (EU) No 909/2014, that occurred during the review period	
ae	Information on review or update of the CSD's business continuity policy and disaster recovery plan referred to under Article 80 of Delegated Regulation (EU) 2017/392 that occurred during the review period	
af	Information on the measures or tools the CSD used during the review period to condition the delivery of securities to the payment of the cash leg operated outside its system for free-of-payment (FOP) settlement instructions, if any	
ag	information on the progress that the CSD has achieved in addressing the outstanding findings and recommendations formulated in the authorisation or in previous reviews and evaluations of the CSD in accordance with Article 22(9) of Regulation (EU) No 909/2014	

([1]) Commission Delegated Regulation (EU) 2018/1229 of 25 May 2018 supplementing Regulation (EU) No 909/2014 of the European Parliament and of the Council with regard to regulatory technical standards on settlement discipline (OJ L 230, 13.9.2018, p. 1, ELI: http://data.europa.eu/eli/reg_del/2018/1229/oj).

Table 3

Statistical data

Point	Type of data	Format
a	List of participants of each securities settlement system operated by the CSD, specifying: — their country of incorporation; — their LEI code; — their corporate name.	For each participant: — ISO 3166 2-character country code — ISO 17442 Legal Entity Identifier (LEI) 20 alphanumerical character code that is included in the LEI data as published by the Global LEI Foundation. The LEI shall be duly renewed in accordance with the terms of any of the accredited Local Operating Units of the Global Legal Entity Identifier System. — Corporate name

Point	Type of data	Format
b	List of issuers to whom the CSD provides the service referred to in point (1) of Section A of the Annex to Regulation (EU) No 909/2014, specifying: — their country of incorporation; — their LEI code; — their corporate name.	For each issuer: — ISO 3166 2-character country code — ISO 17442 Legal Entity Identifier (LEI) 20 alphanumerical character code that is included in the LEI data as published by the Global LEI Foundation. The LEI shall be duly renewed in accordance with the terms of any of the accredited Local Operating Units of the Global Legal Entity Identifier System. — Corporate name
ba	List of securities issues recorded in securities accounts centrally maintained in each SSS operated by the CSD, specifying: — the ISIN code of the securities — the country of incorporation of the issuer — the country of the governing corporate or similar law under which the securities are issued — the LEI code of the issuer and — the corporate name of the issuer	For each security issue: — ISO 6166 ISIN 12-character alphanumerical code — ISO 3166 2-character country code of the issuer — ISO 3166 2-character country code of the governing law of the securities — ISO 17442 Legal Entity Identifier (LEI) 20 alphanumerical character code of the issuer — Corporate name of the issuer
bb	List of securities issues recorded in securities accounts not centrally maintained in each securities settlement system operated by the CSD, specifying: — the ISIN code of the securities — the country of incorporation of the issuer — the LEI code of the issuer and — the corporate name of the issuer	For each security issue: — ISO 6166 ISIN 12-character alphanumerical code — ISO 3166 2-character country code of the issuer — ISO 17442 Legal Entity Identifier (LEI) 20 alphanumerical character code of the issuer — Corporate name of the issuer
c	Total market value and nominal value of the securities recorded in securities accounts centrally and non-centrally maintained in each securities settlement system operated by the CSD	Nominal value of securities: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. Market value of securities: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
d	Nominal and market value of the securities referred to in point (c) divided as follows: (i) by type of financial instruments, as follows: (1) transferable securities referred to in Article 4(1), point (44)(a), of Directive 2014/65/EU; (2) sovereign debt referred to in Article 4(1), point (61), of Directive 2014/65/EU;	For each type of financial instruments: (i) SHRS (or more granular codes as provided by the CSD) – transferable securities referred to in Article 4(1), point (44)(a), of Directive 2014/65/EU; (ii) SOVR (or more granular codes as provided by the CSD) – sovereign debt referred to in Article 4(1), point (61), of Directive 2014/65/EU;

Point	Type of data	Format
	(3) transferable securities referred to in Article 4(1), point (44)(b), of Directive 2014/65/EU, other than sovereign debt mentioned under point (2) above; (4) transferable securities referred to in Article 4(1), point (44)(c), of Directive 2014/65/EU; (5) exchange-traded funds (ETFs) referred to in Article 4(1), point (46), of Directive 2014/65/EU; (6) units in collective investment undertakings, other than ETFs; (7) money-market instruments, other than sovereign debt mentioned under point (2) above; (8) emission allowances; (9) other financial instruments; (ii) by country of incorporation of the participant to which the services are provided; (iii) by country of incorporation of their issuer; (iv) by country of the governing corporate or similar law under which they are issued.	(iii) DEBT (or more granular codes as provided by the CSD) – transferable securities referred to in Article 4(1), point (44)(b), of Directive 2014/65/EU, other than those mentioned under point (ii); (iv) SECU (or more granular codes as provided by the CSD) – transferable securities referred to in Article 4(1), point (44)(c), of Directive 2014/65/EU; (v) ETFS (or more granular codes as provided by the CSD) – exchange-traded funds (ETFs); (vi) UCIT (or more granular codes as provided by the CSD) – units in collective investment undertakings, other than ETFs; (vii) MMKT (or more granular codes as provided by the CSD) – money-market instruments, other than those mentioned under point (ii); (viii) EMAL (or more granular codes as provided by the CSD) – emission allowances; (ix) OTHR (or more granular codes as provided by the CSD) – others by country of incorporation of the participant (ISO 3166 2 character country code)/country of incorporation of the issuer (ISO 3166 2 character country code)/country of governing law (ISO 3166 2-character country code): Nominal value of securities: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. Market value of securities: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
e	Nominal and market value of the securities initially recorded in each securities settlement system operated by the CSD	Nominal value of securities: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. Market value of securities: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.

Point	Type of data	Format
f	Nominal and market value of the securities referred to in point (e) above, divided as follows: (i) by types of financial instruments; (ii) by country of incorporation of the participant; (iii) by country of incorporation of the issuer. (iv) by country of the governing corporate or similar law under which they are issued.	For each type of financial instruments (as referred to in point (d) above) / country of incorporation of the participant (ISO 3166 2-character country code) / country of incorporation of the issuer (ISO 3166 2-character country code) / country of governing law (ISO 3166 2-character country code): Nominal value of securities: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. Market value of securities: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
g	Total number and value of the settlement instructions against payment plus the total number and market value of the FOP settlement instructions or, if not available, the nominal value of the FOP settlement instructions settled in each securities settlement system operated by the CSD	Number of settlement instructions settled in each securities settlement system operated by the CSD: up to 20 numerical characters reported as whole numbers without decimals. Value of settlement instructions settled in each securities settlement system operated by the CSD: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
h	Total number and value of the settlement instructions referred to in point (g) divided as follows: (i) by types of financial instruments referred to in point (d); (ii) by country of the incorporation of the participant; (iii) by country of incorporation of the issuer; (iiia) by country of the governing corporate or similar law under which the financial instruments are issued (iv) by settlement currency; (v) by type of settlement instructions, as follows: (1) FOP settlement instructions that consist of deliver free of payment (DFP) and receive free of payment (RFP) settlement instructions; (2) delivery versus payment (DVP) and receive versus payment (RVP) settlement instructions;	For each type of financial instruments (as referred to in point (d)) / country of incorporation of the participant (ISO 3166 2 character country code) / country of incorporation of the issuer (ISO 3166 2 character country code) / country of governing law (ISO 3166 2-character country code) / settlement currency (ISO 4217 Currency Code, 3 alphabetic code) / type of settlement instruction (DVP/RVP/DFP/RFP/ DWP/RWP/ PFOD) / settlement in central bank money (CBM) / commercial bank money (COM): Number of settlement instructions settled in each securities settlement system operated by the CSD: up to 20 numerical characters reported as whole numbers without decimals. Value of settlement instructions settled in each securities settlement system operated by the CSD: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.

Point	Type of data	Format
	(3) delivery with payment (DWP) and receive with payment (RWP) settlement instructions; (4) payment free of delivery (PFOD) settlement instructions; (vi) for settlement instructions that have a cash leg, by whether cash settlement is performed in accordance with Article 40(1) of Regulation (EU) No 909/2014 or in accordance with Article 40(2) of Regulation (EU) No 909/2014	
i	Number and value of buy-in transactions referred to in Article 7a of Regulation (EU) No 909/2014	Number of buy-in transactions: up to 20 numerical characters reported as whole numbers without decimals. Value of buy-in transactions: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
j	Number and amount of penalties referred to in Article 7(2) of Regulation (EU) No 909/2014 per CSD participant	For each CSD participant: Number of penalties: up to 20 numerical characters reported as whole numbers without decimals. Amount of penalties: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
k	Where applicable, the total value of securities borrowing and lending operations processed by the CSD acting as an agent and as principal, as the case may be, divided per type of financial instruments referred to in point (d) above	For each type of financial instruments (as referred to in point (d)), the value of securities borrowing and lending operations processed by: (i) CSD acting as an agent: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. The negative symbol, if populated, is not counted as a numeric character. (ii) CSD acting as principal: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. The negative symbol, if populated, is not counted as a numeric character.

Point	Type of data	Format
l	The total number and value of settlement instructions settled via each CSD link, specifying: (i) the linked CSD (its country of incorporation, its LEI and its corporate name) and, if the CSD operates several of them, the linked securities settlement system; (ii) the type of link, as follows: (1) standard, as per Article 2(1), point (30), of Regulation (EU) No 909/2014; (2) customised, as per Article 2(1), point (31), of Regulation (EU) No 909/2014, per participant; (3) indirect, as per Article 2(1), point (32), of Regulation (EU) No 909/2014; (4) Interoperable, as per Article 2(1), point (33), of Regulation (EU) No 909/2014; (iii) whether the CSD is the requesting CSD or the receiving CSD; for this purpose, the receiving CSD shall be considered the CSD providing the service referred to in point (1) of Section A of the Annex to Regulation (EU) No 909/2014.	For each link identified through the linked CSD (for each CSD: country of incorporation of the linked CSD (ISO 3166 2-character country code)/ ISO 17442 Legal Entity Identifier (LEI) 20 alphanumerical character code / corporate name) and type of link (standard/customised/indirect/ interoperable): (i) Requesting CSD perspective: Number of settlement instructions settled via such CSD link: up to 20 numerical characters reported as whole numbers without decimals. Value of settlement instructions settled via such CSD link: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. (ii) Receiving CSD perspective: Number of settlement instructions settled via such CSD link: up to 20 numerical characters reported as whole numbers without decimals. Value of settlement instructions settled via such CSD link: up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
m	Where applicable, the value of the CSD's guarantees and commitments related to securities borrowing and lending operations	Up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. The negative symbol, if populated, is not counted as a numeric character.
n	Where applicable, the value of the CSD's treasury activities involving foreign exchange and transferable securities related to managing participants' long balances including categories of institutions whose long balances are managed by the CSD	Up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. The negative symbol, if populated, is not counted as a numeric character.
o	Number of reconciliation problems encountered according to undue creation or deletion of securities in the issue maintained by the CSD that met Article 65(2) of Delegated Regulation (EU) 2017/392	Up to 20 numerical characters reported as whole numbers without decimals.

Point	Type of data	Format
p	Mean, median, and mode for the length of time taken to remedy the error identified according to Article 65(2) of Delegated Regulation (EU) 2017/392	Mean: up to 20 numerical characters including decimals (specifying the length of time using ISO 20022 codes (DASD / HOUR / MNUT)). Median: up to 20 numerical characters including decimals (specifying the length of time using ISO 20022 codes (DASD / HOUR / MNUT)). Mode: up to 20 numerical characters including decimals (specifying the length of time using ISO 20022 codes (DASD / HOUR / MNUT)).’