(Paragraph 4.2.1 of Schedule 4)

This Annex contains additional instructions in relation to the templates included in Annex I of this Rule. The first column of the Tables identifies the items to be reported by identifying the cells as presented in the template in Annex I.

RSPV.01.01 - Content of the submission

Cell	Item	Instructions
R0010/C0010	Basic Information	Reported.
R0020/C0010	Balance Sheet	One of the options in the following closed list shall be used: 1 - Reported; 9 - Not reported (in this case justification is required).
R0030/C0010	Off-balance sheet	One of the options in the following closed list shall be used: 1 - Reported; 2 - Not reported o/a no off-balance sheet items; 9 - Not reported other reason (in this case justification is required).
R0040/C0010	Risks assumed	One of the options in the following closed list shall be used: 1 - Reported; 9 - Not reported (in this case justification is required).
R0050/C0010	Debt or other financing mechanism	One of the options in the following closed list shall be used: 1 - Reported; 9 - Not reported (in this case justification is required).

RSPV.01.02 - Basic information

Cell	Item	Instructions
R0010/C0010	Name of reporting RSPV	Name of RSPV submitting the report to the MFSA.
R0020/C0010	Identification code	Identification of the RSPV using the following priority: - Legal Entity Identifier (LEI); - Identification code used in the local market, attributed by the MFSA.
R0030/C0010	Type of code	Identification of the code used in item "Identification code". One of the options in the following closed list shall be used: 1 - LEI; 2 - Local code.
R0040/C0010	Home-country of the RSPV	ISO 3166-1 alpha-2 code of the country where the RSPV has been authorised.
R0050/C0010	Reporting date	ISO 8601 (yyyy-mm-dd) code of the date when the report to the MFSA is made.
R0060/C0010	Reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period.
R0070/C0010	Currency used for reporting	ISO 4217 alphabetic code of the currency of the monetary amounts used in each report.
R0080/C0010	Risks assumed through separate arrangements	Identify the number of separate risk arrangements that an RSPV may have received authorisation to assume under terms and conditions as set by the MFSA.
R0090/C0010	Compliance with fully funded requirement throughout the period	To state whether fully-funded requirement was maintained between two reporting periods. The following closed list shall be used: 1 - Compliance with fully-funded; 2 - Non-compliance with fully-funded.

RSPV.02.01 – Balance sheet

Cell	Item	Instructions
R0010/C0010	Deposits and loans claims	Value of the deposits and loan claims. This item shall include: - All deposits; - Loans granted by the RSPV; - Cash.
R0020/C0010	Securitised loans	Value of the securitised loans acquired by the RSPV.
R0030/C0010	Debt securities	Value of holdings of debt securities. It includes subordinated debt in the form of debt securities.
R0040/C0010	Other securitised assets	Value of other securitised assets not included in items Securitised loans (Cell R0020/C0010) or Debt securities (R0030/C0010).
R0050/C0010	Equity and collective investment units	Value of equity and collective investment units held.
R0060/C0010	Financial derivatives	Value of financial derivatives with positive value.
R0070/C0010	Non-financial assets (including fixed assets)	Value of tangible and intangible assets, other than financial assets.
R0080/C0010	Total of other material classes of assets	Value of other material classes of assets.
R0090/C0010	Remaining assets	Value of all the others assets, not covered by the previous items.
R0100/C0010	Total assets	Total value of the assets of the RSPV.
R0110/C0010	Loans and deposits received	Value owed to creditors by the RSPV, other than those arising from the issue of negotiable securities.
R0120/C0010	Debt securities issued	Value of the securities issued by the RSPV, other than equity.
R0130/C0010	Financial derivatives	Value of financial derivatives with negative value.
R0140/C0010	Total of other material classes of liabilities	Value of other material classes of liabilities.
R0150/C0010	Remaining liabilities	Value of all the others liabilities, not covered by the previous items.
R0160/C0010	Total Liabilities	Total of the liabilities of the RSPV.
R0170/C0010	Total Equity	Total of the equity of the RSPV.
R0180/C0020	Other material classes of assets	Identify as many other material classes as needed to give a clear view of the nature of the material assets of the RSPV.
R0190/C0020	Other material classes of liabilities	Identify as many other material classes as needed to give a clear view of the nature of the material liabilities of the RSPV.

Cell	Item	Instructions
R0180/C0010	Other material classes of assets 1	Value of each material class of assets.
R0190/C0010	Other material classes of liabilities 1	Value of each material class of liabilities.
R0190/C0010	Equity item 1	Value of each equity item.

RSPV.02.02 –Off- Balance sheet

Cell	Item	Instructions
R0010/C0010	Guarantees received by the RSPV directly	Accounting value of the guarantees received by the RSPV directly.
R0020/C0010	Collateral held	Accounting value of the collateral held.
R0030/C0010	Total of other off-balance sheet items	Total accounting value of other off-balance sheet items.
R0040/C0010	Collateral pledged	Accounting value of collateral pledged.
R0050/C0010	Total of other off-balance sheet obligations	Total accounting value of other off-balance sheet obligations.
R0060/C0020	Off-balance sheet item	Description of each other off-balance-sheet item. The RSPV shall report as many different items as needed.
R0070/C0020	Off-balance sheet obligation	Description of each off-balance sheet obligation. The RSPV shall report as many different items as needed.
R0060/C0010	Off-balance sheet item 1	Accounting value of each other off-balance-sheet items reported.
R0070/C0010	Off-balance sheet obligation 1	Accounting value of each other off-balance-sheet obligations reported.

RSPV.03.01 – Risks assumed

R0010/C0070	Total - Aggregate maximum risk exposure per arrangement	Total of the RSPV's aggregate maximum risk exposure.
R0010/C0080	Total - Assets held for separable risk	Value of the total assets held. The value in R0010/C0080 should be equal to RSPV.02.01 R0010/C0010.
R0020/C0010	Arrangement	Where multi-arrangement RSPVs are involved, information shall be provided for each separate arrangement (each separable risk assumed). This item identifies the risk arrangement code. If the MFSA attributes a code, that code shall be used. If not, the RSPV shall attribute a code that shall be kept consistent over the reporting years and shall not be re-used. The number of lines reported shall be the same as the number identified in RSPV.01.02 R0080/C0010.
R0020/C0020	Date of issuance	ISO 8601 (yyyy-mm-dd) code of the issuance date for each separable risk arrangement.
R0020/C0040	Name of cedant	Name of the insurance or reinsurance undertaking transferring risks to the RSPV.

R0020/C0050	Cedant code	Identification code of the cedant using the following priority, if existent:
		
		- Legal Entity Identifier (LEI);
		- Specific code.
		
		Specific code:
		
		- For <u>EEA (re) insurance undertakings</u>: identification code used in the local market, attributed by the MFSA;
		- For <u>non-EEA undertakings and non-regulated undertakings</u>, identification code provided by the RSPV. When allocating an identification code to each non-EEA or non-regulated undertaking, it shall comply with the following format in a consistent manner:
		  • identification code of the undertaking +
		  • ISO 3166-1 alpha-2 code of the country of the undertaking +
		  • 5 digits.

R0020/C0060	Type of code	Identification of the code used in the item "Cedant code" (R0020/C0050). One of the options in the following closed list shall be used: 1 - LEI; 2 - Specific code.
R0020/C0070	Aggregate maximum risk	Value per arrangement of the aggregate maximum risk

	exposure per arrangement	exposure.
R0020/C0080	Assets held for separable risk	Value of the total assets held per arrangement.
R0020/C0090	Compliance with the fully funded requirement for the arrangement throughout the reporting period	To state whether fully-funded requirement was maintained between two reporting periods. The following closed list shall be used: 1 - Compliance with fully-funded; 2 - Non-compliance with fully-funded.
R0020/C0100	Duration	Value of the remaining duration of the arrangement in months.

RSPV.03.02 – Debt or other financing mechanism

R0010/C0030	Total - debt or other financing mechanism issued for arrangement	Value of the total debt securities issued RSPV.03.02 A4 should be equal to RSPV.02.01 R0120/C0010.
R0020/C0010	Arrangement	Where multi-arrangement RSPVs are involved, information shall be provided for each separate arrangement (each separable risk assumed). This item identifies the risk arrangement code. If the MFSA attributes a code, that code shall be used. If not, RSPV shall attribute a code that shall be kept consistent over the reporting years and shall not be re-used. The number of lines reported shall be the same as the number identified in RSPV.01.02 R0080/C0010.
R0020/C0020	Description of the debt or other financing mechanism issued for arrangement	Description of the debt or other financing mechanism issued for arrangement, including the transaction reference. It shall be reported as many lines as needed per arrangement to report each debt security issued.
R0020/C0030	Amount of the debt or other financing mechanism issued for arrangement	Value of each debt issuance or each other financing mechanism.