Riga, 21 December 2021 Regulations No 168

(Min. No 57, item 4 of the meeting of the Board of the Financial and Capital Market Commission)

Regulations on the Preparation and Submission of Supervisory Reports of Central Securities Depositories

Issued in accordance with Section 100.4 (1) (5)

of the Financial Instrument Market Law

**I. General Provisions**

1. Regulations on the Preparation and Submission of Supervisory Reports of Central Securities Depositories (hereinafter – the Regulations) shall be binding on central securities depositories registered in the Republic of Latvia (hereinafter – CSDs), which in accordance with 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 (hereinafter – Regulation (EU) No 909/2014) do not provide banking-type ancillary services listed in Section C of the Annex to this Regulation.

2. The Regulations lay down the requirements for the preparation of the supervisory reports necessary for monitoring compliance with requirements specified in Title I of Commission Delegated Regulation (EU) 2017/390 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 certain prudential requirements for central securities depositories and designated credit institutions offering banking-type ancillary services (hereinafter – Regulation (EU) No 2017/390), as well as the procedures and time limits for the submission of these reports.

3. The terms used in the Regulations correspond to those used in Regulation (EU) No 909/2014, Financial Instrument Market Law, Credit Institution Law and Law on the Annual Financial Statements and Consolidated Financial Statements.

**II. List of Supervisory Reports to be Submitted**

4. The CVD shall submit to the Financial and Capital Market Commission (hereinafter – FCMC):

4.1. the reports C 07.00, C 13.01, C 14.00, C 14.01, C 16.00, C 18.00, C 19.00, C 20.00, C 21.00, C 22.00, C 23.00, C 34.01, C 34.02, C 34.03, C 34.04, C 34.06, C 34.08, C 34.09 and C 34.10 referred to in Annex I to 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, prepared in accordance with instructions specified in Annex II to this Regulation;

4.2. the balance sheet report referred to in Annex 1 to the Regulations;

4.3. the reports referred to in Annexes 2–4 to the Regulations, drawn up in accordance with requirements of Regulation (EU) No 2017/390;

4.4. the incident report referred to in Annex 5 to the Regulations. An incident is an event which causes or is likely to cause interruptions or disruptions in the provision of core CSD services, losses, emergency, crisis, disaster or catastrophe. This includes situations where there is a threat to the solvency of CSD or participants of securities settlement system.

**III. Procedures for the Submission of Reports**

5. The CSD shall prepare the reports referred to in paragraph 4.1 of the Regulations electronically using the XBRL (Extensible Business Reporting Language) file format in accordance with the taxonomy drawn up by the European Banking Authority (hereinafter – EBA), published on the EBA website (www.eba.europa.eu). If the CSD reports cannot be prepared in the XBRL file format, they shall be submitted using XLSX (Microsoft Excel Open XML) file format, by completing the XLSX file drawn up by the FCMC, published in the Data Reporting System (https://dzs.fktk.lv), and shall be sent to the FCMC in accordance with the procedures specified in the FCMC regulatory provisions on the submission of reports drawn up electronically.

6. The CSD shall prepare the reports referred to in paragraphs 4.2 and 4.3 of the Regulations electronically using the XBRL file format in accordance with the taxonomy drawn up by the FCMC, published on the FCMC website (www.fktk.lv). If the CSD reports cannot be prepared in the XBRL file format, they shall be submitted using XLSX file format, by completing the XLSX file drawn up by the FCMC, published in the Data Reporting System (https://dzs.fktk.lv), and shall be sent to the FCMC in accordance with the procedures specified in the FCMC regulatory provisions on the submission of reports drawn up electronically.

7. The CSD shall prepare the reports referred to in paragraph 4.4 of the Regulations using the Excelfile format according to the Excel file drawn up by the FCMC, published in the Data Reporting System (https://dzs.fktk.lv), and shall be sent to the FCMC in accordance with the procedures specified in the FCMC regulatory provisions on the submission of reports drawn up electronically.

8. The CSD shall prepare the reports referred to in paragraphs 4.1 and 4.2 of the Regulations, as well as reports referred to in paragraph 4.3 in accordance with Annex 2 to the Regulations regarding the situation on the last date of the reporting quarter and shall submit by the 11th of the second month following the reporting quarter. The reports referred to in paragraph 4.3 of the Regulations shall be prepared for the situation on 31 December in conformity with Annexes 3 and 4 of the Regulations and shall be submitted to the FCMC by 11 February of the year following the reporting date. The incident report referred to in paragraph 4.4 of the Regulations shall be submitted no later than the next working day following the incident detection.

9. If the FCMC finds that the report has been prepared erroneously, it shall be notified to the author of the report. If the FCMC has not specified another time limit, the CSD shall submit the modified report no later than the second working day following receipt of the notification from the FCMC of the existence of errors.

10. The CSD may submit the reports referred to in paragraph 4 of the Regulations on the basis of non-audited data. Non-audited data means data for the preparation of which information from a sworn auditor has not been used in accordance with approved financial statements specified in the Law on Audit Services. If the data, which are obtained from the audited financial statements, differs from the non-audited data already submitted to the FCMC, the CSD shall prepare the reports referred to in paragraph 4 of the Regulations on the basis of the audited data of financial statements, and shall resubmit the reports to the FCMC without delay, but no later than within five working days after the approval of the audited data.

11. If the CSD finds that the report has been prepared erroneously, the CSD shall immediately notify the FCMC of it. The CSD shall submit the amended report no later than the second working day following the detection of error. If it is not possible to submit the report within the specified deadline, the CSD shall agree with the FCMC on the deadline for submitting the report.

**IV. Closing Provision**

12. With the coming into force of the Regulations, the FCMC's Regulations (No 171) on the Preparation and Submission of Supervisory Reports of Central Securities Depositories of 30 October 2018 shall expire.

S. Purgaile

Chairperson

Financial and Capital Market Commission

1. pielikums

Finanšu un kapitāla tirgus komisijas

#### 21.12.2021. normatīvajiem noteikumiem Nr. 168

#### Annex 1

#### to Regulations No 168 of the Financial and Capital Market Commission of 21.12.2021

Bilances pārskats/Balance Sheet Report

\_\_\_\_\_\_\_\_\_\_\_\_. gada/year \_\_\_\_\_\_\_\_\_

(pārskata perioda pēdējais datums/ the last date of the reporting period)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | | | | | Pārskata perioda beigās / *As at the end of the reporting period* |
|
| 100 |
| AKTĪVI / *ASSETS* |  | | |  | 100 |  |
| Ilgtermiņa ieguldījumi / *Long-term investments* |  |  |  | 110 |  |
| Nemateriālie ieguldījumi / *Intangible assets* |  |  | 120 |  |
| Attīstības izmaksas / *Development costs* | | 121 |  |
| Koncesijas, patenti, licences, preču zīmes un tamlīdzīgas tiesības / *Concessions, patents, licences, trademarks and similar rights* | | 122 |  |
| Nemateriālā vērtība / *Goodwill* | | 123 |  |
| Pārējie nemateriālie ieguldījumi / *Other intangible assets* | | 124 |  |
| Pamatlīdzekļi / *Fixed assets* |  | | 130 |  |
| Nekustamie īpašumi / *Land and buildings* | | 131 |  |
| Avansa maksājumi par pamatlīdzekļiem / *Advance payments for fixed assets* | | 132 |  |
| Tehnoloģiskās iekārtas un ierīces / *Technological equipment and devices* | | 133 |  |
| Pārējie pamatlīdzekļi un inventārs / *Other fixed assets and inventory* | | 134 |  |
| Ilgtermiņa finanšu ieguldījumi / *Long-term financial investments* |  |  | 140 |  |
| Līdzdalība radniecīgo un asociēto sabiedrību kapitālā / *Investments in related and associated undertakings* | | 141 |  |
| Aizdevumi radniecīgām sabiedrībām / *Loans to related undertakings* | | 142 |  |
| Aizdevumi asociētām sabiedrībām / *Loans to associated undertakings* | | 143 |  |
| Pārējie vērtspapīri un ieguldījumi / *Other securities and investments* | | 144 |  |
| Pārējie aizdevumi un citi ilgtermiņa debitori / *Other loans and long-term debts* | | 145 |  |
| Atliktā nodokļa aktīvi / *Deferred tax assets* | | 146 |  |
|  | Termiņnoguldījumi kredītiestādēs / *Long-term claims at credit institutions* | | 147 |  |
| Apgrozāmie līdzekļi / *Current assets* |  |  |  | 150 |  |
| Pārdošanai turēti ilgtermiņa ieguldījumi / *Long-term investments held for sale* | | | 160 |  |
| Debitori / *Debtors* |  |  | 170 |  |
| Pircēju un pasūtītāju parādi / *Trade receivables* | | 171 |  |
| Radniecīgo sabiedrību parādi / *Receivables from related undertakings* | | 172 |  |
| Asociēto sabiedrību parādi / *Receivables from associated undertakings* | | 173 |  |
| Nākamo periodu izmaksas / *Deferred expense* | | 174 |  |
| Uzkrātie ieņēmumi / *Accrued income* | | 175 |  |
| Citi debitori / *Other debtors* | | 176 |  |
| Īstermiņa finanšu ieguldījumi / *Short-term financial investments* |  |  | 180 |  |
| Līdzdalība asociēto sabiedrību kapitālā / *Investments in associated undertakings* | | 181 |  |
| Pašu akcijas vai daļas / *Own stocks or shares* | | 182 |  |
| Pārējie vērtspapīri un līdzdalība kapitālā / *Other securities and participation* | | 183 |  |
| Atvasinātie finanšu instrumenti / *Derivative financial instruments* | | 184 |  |
| Īstermiņa prasības pret kredītiestādēm / *Short-term claims at credit institutions* | | 185 |  |
| Nauda / *Cash* | | | 190 |  |
|  | Nauda kasē / *Cash on hand* | | 191 |  |
| Prasības uz pieprasījumu pret centrālajām bankām / *Demand deposits at central banks* | | 192 |  |
| Prasības uz pieprasījumu pret kredītiestādēm / *Demand deposits at credit institutions* | | 193 |  |
| Citas prasības uz pieprasījumu / *Other demand deposits* | | 194 |  |
| Citi aktīvi / *Other assets* | | | | 197 |  |
| KAPITĀLS, REZERVES UN SAISTĪBAS / *CAPITAL, RESERVES* *AND LIABILITIES* |  | | |  | 200 |  |
| Pašu kapitāls / *Equity* |  |  |  | 210 |  |
| Akciju kapitāls (pamatkapitāls) / *Stock or share capital* | | | 211 |  |
| Akciju (daļu) emisijas uzcenojums / *Stock (share) premium* | | | 212 |  |
| Ilgtermiņa finanšu ieguldījumu pārvērtēšanas rezerve / *Long-term investment revaluation reserve* | | | 213 |  |
| Finanšu instrumentu patiesās vērtības rezerve / *Financial instruments' fair value reserve* | | | 214 |  |
| Citas rezerves / *Other reserves* | | | 215 |  |
| Iepriekšējo gadu nesadalītā peļņa vai nesegtie zaudējumi / *Retained earnings* | | | 216 |  |
| Pārskata gada peļņa vai zaudējumi / *Profit or loss for the current year* | | | 217 |  |
| Uzkrājumi / *Provisions* |  |  |  | 220 |  |
| Ilgtermiņa kreditori / *Long-term liabilities* |  |  |  | 230 |  |
| Neizmaksātās dividendes / *Unpaid dividends* | | | 231 |  |
| Nākamo periodu ieņēmumi / *Deferred income* | | | 232 |  |
| Parādi radniecīgajām sabiedrībām / *Debts to related undertakings* | | | 233 |  |
| Parādi asociētajām sabiedrībām / *Debts to associated undertakings* | | | 234 |  |
| Citi aizņēmumi / *Other borrowings* | | | 235 |  |
| Pārējie ilgtermiņa kreditori / *Other long-term creditors* | | | 236 |  |
| Īstermiņa kreditori / *Short-term creditors* |  |  |  | 240 |  |
| Neizmaksātās dividendes / *Unpaid dividends* | | | 241 |  |
| Nākamo periodu ieņēmumi / *Deferred income* | | | 242 |  |
| Parādi radniecīgajām sabiedrībām / *Debts to related undertakings* | | | 243 |  |
| Parādi asociētajām sabiedrībām / *Debts to associated undertakings* | | | 244 |  |
| Atvasinātie finanšu instrumenti / *Derivative financial instruments* | | | 245 |  |
| Citi aizņēmumi / *Other loans* | | | 246 |  |
| Pārējie īstermiņa kreditori / *Other short-term creditors* | | | 247 |  |

2. pielikums

Finanšu un kapitāla tirgus komisijas

#### 21.12.2021. normatīvajiem noteikumiem Nr. 168

#### Annex 2

#### to Regulations No 168 of the Financial and Capital Market Commission of 21.12.2021

Kapitāla prasību pārskats/Capital Requirements Report

\_\_\_\_\_\_\_\_\_\_\_\_. gada/year \_\_\_\_\_\_\_\_\_

(pārskata perioda pēdējais datums/ the last date of the reporting period)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | | | | | Pārskata perioda beigās / *As at the end of the reporting period* |
|
| 100 |
| PAŠU KAPITĀLS / *EQUITY*  (Bilances pārskats, 1. pielikums, rinda 210 / *Balance Sheet, Annex No 1, row 210*) | | | | 100 | |  |
| Līdzekļi, kas nav investēti naudā vai augsti likvīdos aktīvos saskaņā ar ES Regulas Nr. 909/2014 46. panta 3. punktu / *Financial resources that are not invested in cash or highly liquid financial instruments according to EU Regulation No 909/2014 Article 46 point 3* | | | | 101 | |  |
| KAPITĀLS, ņemot vērā līdzekļus, kas nav investēti naudā vai augsti likvīdos aktīvos (rinda 100 – rinda 101) / *CAPITAL taking into account financial resources that are not invested in cash or highly liquid financial instruments (row 100- row 101)* | | | | 110 | |  |
| KAPITĀLA PRASĪBAS / *CAPITAL REQUIREMENTS* |  | |  | 120 | |  |
| Operacionālie, juridiskie un glabāšanas riski / *Operational, legal and custody risks* | | | 130 | |  |
| Ieguldījumu risks / *Investment risk* |  | | 140 | |  |
| Kredītrisks / *Credit risk* | | 141 | |  |
| t.sk. darījumu partnera kredītrisks / *of which counterparty credit risk* | | 142 | |  |
| Ārvalstu valūtu risks / *Foreign exchange risk* | | 143 | |  |
| Pozīcijas risks (parāda instrumenti) / *Position risk (debt instruments)* | | 144 | |  |
| Pozīcijas risks (kapitāla vērtspapīri) / *Position risk (equity instruments)* | | 145 | |  |
| Preču risks / *Commodities risk* | | 146 | |  |
| Biznesa risks / *Business risk* | | | 150 | |  |
| Darbības izbeigšanas vai pārstrukturēšanas kapitāla prasības / *Capital requirements for winding-down or restructuring activities* | | | 160 | |  |
| KAPITĀLA PĀRSNIEGUMS pār kapitāla prasībām (rinda 110 – rinda 120) /  *CAPITAL EXCESS above capital requirements (row 110 – row 120)* | | | | 170 |  | |

3. pielikums

Finanšu un kapitāla tirgus komisijas

#### 21.12.2021. normatīvajiem noteikumiem Nr. 168

#### Annex 3

#### to Regulations No 168 of the Financial and Capital Market Commission of 21.12.2021

Biznesa riska kapitāla prasības pārskats/Report on Capital Requirement for Business Risk

\_\_\_\_\_\_\_\_\_\_\_\_. gada/year \_\_\_\_\_\_\_\_\_

(pārskata perioda pēdējais datums/ the last date of the reporting period)

|  |  |  |  |
| --- | --- | --- | --- |
|  | | | Pārskata perioda beigās / *As at the end of the reporting period* |
|
| 100 |
| BIZNESA RISKA KAPITĀLA PRASĪBA / *CAPITAL REQUIREMENT FOR BUSINESS RISK* |  | 100 |  |
| Gada bruto darbības izmaksas \* 25% / *Annual operating expense (gross) \* 25%* | 110 |  |
| Nelabvēlīgā scenārijā nepieciešamais kapitāls zaudējumu segšanai / *Necessary capital to cover losses under adverse scenario* | 120 |  |
| Pēdējā revidētajā finanšu pārskatā norādītie neto ienākumi pēc nodokļu nomaksas / *Net income after tax for the last audited financial year* | 130 |  |
| Kārtējā finanšu gadā paredzamie neto ienākumi pēc nodokļu nomaksas / *Expected net income after tax for the current financial year* | 140 |  |
| Paredzamie neto ienākumi pēc nodokļu nomaksas attiecībā uz pēdējo finanšu gadu, par kuru nav pieejami revidētie finanšu pārskati / *Expected net income after tax for the most past financial year where audited results are not yet available* | 150 |  |

4. pielikums

Finanšu un kapitāla tirgus komisijas

#### 21.12.2021. normatīvajiem noteikumiem Nr. 168

#### Annex 4

#### to Regulations No 168 of the Financial and Capital Market Commission of 21.12.2021

Darbības izbeigšanas vai pārstrukturēšanas kapitāla prasības pārskats/ Report

on Capital Requirement for Winding-down or Restructuring

\_\_\_\_\_\_\_\_\_\_\_\_. gada/year \_\_\_\_\_\_\_\_\_

(pārskata perioda pēdējais datums/ the last date of the reporting period)

|  |  |  |  |
| --- | --- | --- | --- |
|  | | | Pārskata perioda beigās / *As at the end of the reporting period* |
|
| 100 |
| DARBĪBAS IZBEIGŠANAS VAI PĀRSTRUKTURĒŠANAS KAPITĀLA PRASĪBAS / *CAPITAL REQUIREMENT FOR WINDING-DOWN OR RESTRUCTURING* |  | 100 |  |
| Mēneša bruto darbības izmaksas / *Monthly operating expense (gross)* | 110 |  |
| Novērtētais laika posms, kas nepieciešams darbības izbeigšanai vai pārstrukturēšanai / *Estimated time span necessary for winding-down or restructuring* | 120 |  |

5. pielikums

Finanšu un kapitāla tirgus komisijas

#### 21.12.2021. normatīvajiem noteikumiem Nr. 168

#### Annex 5

#### to Regulations No 168 of the Financial and Capital Market Commission of 21.12.2021

Incidenta ziņojums/ Incident Report

\_\_\_\_\_\_\_\_\_\_\_\_. gada/year \_\_\_\_\_\_\_\_\_

(ziņojuma sagatavošanas datums/ the last date of the reporting period)

|  |  |  |
| --- | --- | --- |
|  | | Informācija par incidentu / *Incident information* |
| 100 |
| Notikuma datums un laiks / *Date and Time of occurrence* | 110 | dd.mm.yyyy  00:00 |
| Sagaidāmais novēršanas laiks / *Estimated elimination time* | 120 | 00:00 |
| Iemesls un apraksts / *Reason and description* | 130 |  |
| Vai incidents ir saistīts ar kiberdrošību / *The incident is related to cyber security* | 131 | Jā/Nē/Tiks noskaidrots  *Yes/No/To be determined* |
| Novēršanas laiks / *Time of elimination* | 140 | 00:00 |
| Papildu apraksts / *Additional description* | 150 |  |
| Novēršanas procesa apraksts / *Description of elimination process* | 160 |  |
| Ietekme un sekas (t.sk. finansiālās) / *Impact and consequences (incl., financial)* | 170 |  |
| Paredzamās darbības nākotnes incidentu novēršanai / *Future actions to prevent such incidents* | 180 |  |