

Resident counterparty reference data report

1. Scope of the report

1.1. The report covers the reference data for counterparties to reported instruments, complying with the following conditions:

- 1) the counterparty is resident in the Republic of Estonia (hereinafter *resident*);
- 2) the counterparty is an institutional unit which is a legal entity or part of a legal entity;
- 3) the counterparty is a debtor, servicer, originator of a securitisation transaction, protection provider or a party affiliated with a counterparty to an instrument (head office undertaking, immediate parent undertaking, ultimate parent undertaking).

1.2. The institutional unit recorded in the report row may be counterparty in relation to several instruments or take different roles as a counterparty for the same instrument. Each counterparty to an instrument (incl affiliated parties) is to be reported in a separate row. Each counterparty is reported only once.

1.3. The data concerning the debtor's immediate and ultimate parent undertaking should be reported if the debtor's total liabilities amount to at least 25 000 euros as at the end of the reference period (except in case of a syndicated contract).

1.4. In the initial reporting, all counterparties falling within the scope of the report are recorded. For each subsequent reference period, data are reported for only the new counterparties added during the reference period and for any changes in counterparty reference data.

1.5. If the counterparty is a monetary financial institution included in the list of monetary financial institutions published on the ECB website, data will be reported in fields 1 'counterparty identifier', 3 'national identifier', 7 'counterparty name' and 12 'date on which the counterparty was added'. In other fields, attributes may be reported as non-applicable, using the values defined in this Annex.

1.6. If the counterparty is an investment fund, data will be reported in fields 1 'counterparty identifier', 3 'national identifier', 7 'counterparty name' and 12 'date on which the counterparty was added'. In other fields, attributes may be reported as non-applicable, using the values defined in this Annex.

1.7. If the counterparty is an international organisation from the list of international organisations published on Eesti Pank website, data will be reported in fields 1 'counterparty identifier', 3 'national identifier', 7 'counterparty name' and 12 'date on which the counterparty was added'. In other fields, attributes may be reported as non-applicable, using the values defined in this Annex.

2. Structure of the report row

- 1) Counterparty identifier
- 2) Legal entity identifier (LEI)
- 3) National identifier
- 4) Head office undertaking identifier
- 5) Immediate parent undertaking identifier
- 6) Ultimate parent undertaking identifier
- 7) Counterparty name

- 8) Institutional sector
- 9) Economic activity
- 10) Status of legal proceedings
- 11) Date of initiation of legal proceedings
- 12) Date on which the counterparty was added.

1) Counterparty identifier

The identifier applied by the reporting agent to identify the counterparty. Each counterparty can have only one counterparty identifier; this value will not change over time and cannot be used as the counterparty identifier for any other counterparty.

2) Legal entity identifier (LEI)

The legal entity identifier of the counterparty assigned in accordance with the International Organisation for Standardisation's (ISO) 17442 standard. In case the counterparty has no LEI identifier, the value 'XX' will be reported.

3) National identifier

For legal entities, the commercial register code; for contractual investment funds and pension funds, the agent identifier assigned by Eesti Pank and the Financial Supervision Authority; for international organisations, the identifier provided in the list of international organisations on Eesti Pank website.

4) Head office undertaking identifier

The identifier assigned by the reporting agent to identify the head office.

Head office undertaking identifier will be reported if the counterparty is a debtor that is an investment fund or a branch of a foreign institution and has at least one loan contract signed on 1 September 2018 or later. The head office of the investment fund is the fund manager. The reference data on the counterparty's head office are to be recorded in a separate report row. If the debtor is an independent legal entity, the value indicated for the attribute 'Counterparty identifier' will be reported.

If the counterparty recorded in the report row is not a debtor, the value 'XX' will be reported.

If all loan contracts of the debtor have been signed before 1 September 2018, the value 'XX' may be reported.

5) Immediate parent undertaking identifier

The identifier assigned by the reporting agent to identify the immediate parent undertaking.

The immediate parent undertaking identifier will be reported if the counterparty is a debtor with at least one loan contract signed on 1 September 2018 or later. If the debtor has no immediate parent undertaking, the value indicated for the attribute 'Counterparty identifier' will be reported. The reference data on the counterparty's immediate parent undertaking are to be recorded in a separate report row. If the immediate parent undertaking is non-resident, the data will be reported in a non-resident counterparty report.

If the counterparty is not a debtor or is an investment fund or a branch of a foreign institution, the value 'XX' will be reported.

If all loan contracts of the debtor have been signed before 1 September 2018, the value 'XX' may be used.

6) Ultimate parent undertaking identifier

The identifier assigned by the reporting agent to identify the ultimate parent undertaking.

The ultimate parent identifier will be reported if the counterparty is a debtor with at least one loan contract signed on 1 September 2018 or later. If the debtor has no ultimate parent undertaking, the value indicated for the attribute 'Counterparty identifier' will be reported. The reference data on the counterparty's ultimate parent undertaking are to be recorded in a separate report row. If the ultimate parent undertaking is non-resident, the data will be reported in a non-resident counterparty report.

If the counterparty is not a debtor or is an investment fund or a branch of a foreign institution, the value 'XX' will be reported in this data field.

If all loan contracts of the debtor have been signed before 1 September 2018, the value 'XX' may be reported.

7) Counterparty name

The full legal name of the counterparty.

8) Institutional sector

Central government	1
Local government	2
State social security fund	13
Central bank	12
Credit institution	6
Other deposit-taking corporation	15
Money market fund	16
Insurance corporation	17
Pension fund	18
Other investment fund	19
Other financial institution	20
Non-financial corporation owned by the state or local government	7
Other non-financial corporation	8
Non-profit institution serving households	9
Undefined	11

The institutional sector will be reported if the counterparty is a debtor.

If the counterparty is not a debtor, the value 11 'Undefined' may be reported.

9) Economic activity of the counterparty

Agriculture, forestry and fishing	A
Mining and quarrying	B
Manufacturing	C
Electricity, gas, steam and air conditioning supply	D
Water supply; sewerage, waste management and remediation activities	E
Construction	F
Wholesale and retail trade, repair of motor vehicles and motorcycles	G
Transportation and storage	H
Accommodation and food service activities	I
Information and communication activities	J
Financial and insurance activities	K
Real estate activities	L
Professional, scientific and technical activities	M
Administrative and support service activities	N
Public administration and defence; compulsory social security	O

Education	P
Human health and social work activities	Q
Arts, entertainment and recreation	R
Other service activities	S
Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	T
Activities of extraterritorial organisations and units	U
Undefined	X

The economic activity is to be reported if the counterparty is a debtor. Economic activities are identified according to the Statistical Classification of Economic Activities in Estonia (EMTAK).

If the counterparty is not a debtor, the value 'X' may be reported.

10) Status of legal proceedings

No legal actions taken	1
Under judicial administration, receivership or similar measures	2
Bankruptcy / insolvency	3
Other legal measures	4

The identifiers describing a counterparty's solvency and status of legal proceedings. The status of legal proceedings is to be reported if the counterparty is a debtor with at least one loan contract signed on 1 September 2018 or later. If the counterparty is not a debtor or is a contractual investment fund or a branch of a foreign institution, the value 0 (zero) will be reported. If all loan contracts of the debtor have been signed before 1 September 2018, the value 0 (zero) may be reported.

11) Date of initiation of legal proceedings

The date of initiation of legal proceedings will be reported if the value for the attribute 'Status of legal proceedings' is 2, 3 or 4. If the value for the attribute 'Status of legal proceedings' is 1 or 0 (zero), the field will be left blank.

If the value for the attribute 'Status of legal proceedings' was 2, 3 or 4 in the preceding reference period but has been changed during the reference period to which the report relates and is '1' as at the end of the reference period, the date on which the status of legal proceedings was changed will be recorded here.

The date is recorded in accordance with the ISO 8601 standard (yyyy-mm-dd).

12) Date on which the counterparty was added

The end date of the reference period during which the counterparty was added. The date is recorded in accordance with the ISO 8601 standard (yyyy-mm-dd).