



MINIMUM BAIL-IN DATA TEMPLATE (MBDT)

**Annex II: Facilitating instructions
for reporting agents**

Table of contents

1. Submission of the MBDT	5
1.1. Technical instructions for delivery of file(s)	5
2. Mapping with relevant collections	7
2.1. Mapping for tab B99.00	7
2.2. Mapping for tab B01.00	8
2.3. Mapping for tab B02.00	9
2.4. Mapping for tab B03.00	18
2.5. Mapping for tab B04.00	19
2.6. Mapping for tab B05.00	21
2.7. Mapping for tab B06.00	23
2.8. Mapping for tab B90.00	24
2.9. Data points earmarked as 'optional' in the SRB Bail-in Data Set	26
3. Reporting examples	27
3.1. Example of MBDT scope for a Resolution Group	27
3.2. How to report the aggregate view tab B01.00	28
3.3. Reconciliation of B01.00 with B02.00	29
3.4. Reporting tab B02.00: 'submission A' and 'submission B'	31
3.5. Reporting uncollateralised secured liabilities	33
3.6. Detecting contractual subordination	35
3.7. Accrued interests not ranking <i>pari passu</i> with the principal amount	36
3.8. Trading method	37
3.9. How to report the covered portion of eligible deposits	38
4. Data validation rules	39

Abbreviations

AT1	Additional Tier 1
BRRD	Bank Recovery and Resolution Directive Directive (EU) 2014/59/EU, as amended, inter alia, by Directive (EU) 2019/879
CCP	Central counterparty
CET1	Common Equity Tier 1
CRD	Capital Requirements Directive Directive 2013/36/EU, as amended, inter alia, by Directive (EU) 2019/878
CRR	Capital Requirements Regulation Regulation (EU) No 575/2013, as amended, inter alia, by Regulation (EU) 2019/876
CSD	Central Securities Depository
DGS	Deposit guarantee scheme
EfB	SRB Expectations for Banks
EU	European Union
FX	Foreign exchange
GAAP	Generally Accepted Accounting Principles
ICSD	International Central Securities Depository
IFRS	International Financial Reporting Standards
IRT	Internal Resolution Team
ISIN	International Securities Identification Number
LDR	Liability Data Report
MIS	Management information systems
iMREL	Internal Minimum Requirements for Own Funds and Eligible Liabilities



NNA	National Numbering Agency
NRA	National Resolution Authority
PoE	Point-of-entry
PRS	Preferred resolution strategy
RPC	Resolution planning cycle
SPV	Special purpose vehicle
SRB	Single Resolution Board
SRMR	Single Resolution Mechanism Regulation Regulation (EU) No 806/2014, as amended, inter alia, by Regulation (EU) 2019/877
T2	Tier 2

1. Submission of the MBDT

1.1. Technical instructions for delivery of file(s)

An MBDT submission includes different tables/tabs (e.g. B99.00, B01.00, B02.00, etc.). Each tab must be delivered as a separate file in comma-separated values (csv) format.

When producing the csv file(s), entities are requested to distinguish between the columns in the file(s) by using a semicolon separator (;). The first row of the csv file(s) must be filled in with the column code (e.g. c0010, c0020, c0030). The actual data should start from the second row onwards.

Whenever multiple entries are expected in the same field (e.g. c0340, c0460, c0461, c0480, c0481 in B02.00, or c0090 and c0110 in B05.00), the vertical bar (|) must be used as a separator for each entry in the specific field.

The file name must respect the following naming convention:

- TabCode_Country_LEI_SubmissionType_TimestampSubmission.csv

where:

- TabCode = the code of the tab without the separating dot (e.g. B9900, B0100, B0200);
- Country = ISO 3166-1 alpha-2 code of the country of incorporation of the reporting institution;
- LEI = LEI code of the reporting institution;
- SubmissionType = 'TypeA' or 'TypeB', applicable only for the tab B02.00 and B90.00. It distinguishes submission A from submission B. This should be omitted for tabs other than B02.00 and B90.00;
- TimestampSubmission = the timestamp of the submission in the format YYYY-MM-DD_hhmm. The timestamp must be the same for all files pertaining to the same submission, and should be updated accordingly in case of resubmission.

For example, a resolution entity incorporated in Spain with LEI 1234000ABCDEFGHILM00 is requested to provide the MBDT on Friday, 22 November 2024. The bank produces the data at 7:43 pm, and transmits the csv files to the SRB with the following file names¹:

- **B9900_ES_1234000ABCDEFGHILM00_2024-11-22_1943.csv**

¹ Please note that the csv file for tab B05.00 is not listed, as it is requested only for non-resolution entities, whereas the example provided refers to a resolution entity.

- **B0100**_ES_1234000ABCDEFGHILM00_2024-11-22_1943.csv
- **B0200**_ES_1234000ABCDEFGHILM00_**TypeA**_2024-11-22_1943.csv
- **B0200**_ES_1234000ABCDEFGHILM00_**TypeB**_2024-11-22_1943.csv
- **B0300**_ES_1234000ABCDEFGHILM00_2024-11-22_1943.csv
- **B0400**_ES_1234000ABCDEFGHILM00_2024-11-22_1943.csv
- **B0600**_ES_1234000ABCDEFGHILM00_2024-11-22_1943.csv
- **B9000**_ES_1234000ABCDEFGHILM00_**TypeA**_2024-11-22_1943.csv
- **B9000**_ES_1234000ABCDEFGHILM00_**TypeB**_2024-11-22_1943.csv

The combination of the elements above will allow the Resolution Authority to link all the different files pertaining to a single MBDT submission, keeping track of potential resubmissions.

Annex I provides additional details on the specific data types and constraints expected for each MBDT data fields. Institutions must ensure they deliver files that respect the data types expected for each data field, as illustrated in Annex I. In addition, institutions should avoid including enters or tabulations in the files.

If an institution does not engage in a business activity for which a specific MBDT tab is required (e.g. institutions with SPVs reporting tab B06.00), it is not necessary to produce and submit that particular tab to the SRB. For example, institutions without special purpose vehicles are not requested to submit the tab B06.00. However, it is crucial to note that if the institution begins to undertake such activities, it is expected to develop accordingly all the necessary reporting capabilities to provide that tab.

2. Mapping with relevant collections

The instructions in this section enable the information requested by the MBDT to be mapped against the Liability Data Report (LDR)² and the SRB Bail-in Data Set requirements, with a view to reducing the burden and helping reporting institutions to identify the relevant data points in their respective information systems. However, reading this section is not a replacement for reading the instructions provided in the official MBDT Guidance. Whenever a material discrepancy is identified, an alert is provided in the column ‘Explanatory comment’, explaining the main differences between the definitions in the Guidance.

2.1. Mapping for tab B99.00

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)	SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)
Data point label	Data point code	T99.00	Data point number	
Name of Legal Entity	0010	r0010		
LEI of Legal Entity	0020	r0020		
Country of incorporation	0030	r0030		Please note that for this field the LDR provides a drop-down menu with the list of countries, while the MBDT requires you to input the ISO code of the country.
Name of the ultimate parent entity	0040	r0040		

² Please note that mapping is provided against the 2024 version of the Liability Data Report Guidance document available on the SRB website:

https://www.srb.europa.eu/system/files/media/document/Guidance_2024_LDR_v1.0.pdf

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)	SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)
<i>Data point label</i>	<i>Data point code</i>	<i>T99.00</i>	<i>Data point number</i>	
LEI of the ultimate parent entity	0041	r0050		
Name of the Resolution Entity	0050			
LEI of the Resolution Entity	0051			
Reporting entity type	0060			
Reference date	0070	r0100		
Reported currency	0080			
EUR exchange rate	0090			Data points added to deal with reporting entities from Member States outside the Eurozone.

2.2. Mapping for tab B01.00

Please note that a mapping for tab B01.00 is not provided as it includes aggregated information on the liability structure of the bank.

2.3. Mapping for tab B02.00

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)					SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
Data point label	Data point code	T03.01	T04.00	T05.01	T06.01	T09.00	Data point number	...differences with the LDR	...differences with the SRB Bail-in Data Set
Row number	0010								Technical row added to identify the row item uniquely.
Unique internal identification number	0020	c0040	c0050	c0035	c0050	c0050	# 3		Please note that the MBDT splits the data point of the SRB Bail-in Data Set into two different data points for granularity purposes. Please note that the MBDT provides a more detailed definition of this data point.
Unique identification number (known to the counterparty)	0030						# 3		
Type of the unique identifier (known to the counterparty)	0040								
Original amount issued in EUR	0050		c0100				#52	Please note that the MBDT provides a more detailed definition of this data point.	Please note that the MBDT provides a more detailed definition of this data point.
Original amount issued in foreign currency	0060						#53		Please note that the MBDT provides a more detailed definition of this data point.
Contract Currency	0070	c0100	c0090	c0060	c0120	c0100	#6	Please note that for this field the LDR provides a drop-down menu with values, while the MBDT requires you to input the ISO code of the currency.	

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)					SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
<i>Data point label</i>	<i>Data point code</i>	<i>T03.01</i>	<i>T04.00</i>	<i>T05.01</i>	<i>T06.01</i>	<i>T09.00</i>	<i>Data point number</i>	<i>...differences with the LDR</i>	<i>...differences with the SRB Bail-in Data Set</i>
Outstanding principal amount	0080	c0080	c0110	c0070	c0090		#54	Please note that the MBDT provides a more detailed definition of this data point.	Please note that the MBDT provides a more detailed definition of this data point.
Portion of instrument or liability held by the reporting entity	0090						#57		Please note that the MBDT provides a more detailed definition of this data point.
Accrued interest	0100	c0090	c0120	c0080	c0100		#55	Please note that the MBDT provides a more detailed definition of this data point.	Please note that the MBDT provides a more detailed definition of this data point.
Applicable fees and charges	0110						#58		Please note that the MBDT provides a more detailed definition of this data point.
Outstanding amount	0120					c0090	#11	Please note that the MBDT provides a more detailed definition of this data point.	Please note that the MBDT provides a more detailed definition of this data point.
Relevant amount for Bail-in/WDC	0130						#56		Please note that the MBDT provides a more detailed definition of this data point.
Nature of the liability	0140		c0060				#4	Please note that for this field the LDR provides a drop-down menu with values that are different from the drop-down menu in the MBDT.	Please note that for this field the SRB Bail-in Data Set provides a free text with some suggestions on the possible values in the case of

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)					SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
Data point label	Data point code	T03.01	T04.00	T05.01	T06.01	T09.00	Data point number	...differences with the LDR	...differences with the SRB Bail-in Data Set
Nature of the liability (if other)	0141						#4		securities, while the MBDT provides a drop-down menu. In addition, the MBDT splits the datapoint into two for granularity purposes.
Structurally subordinated	0150						#13		Please note that for this field the SRB Bail-in Data Set provides a drop-down with YES/NO values, while the MBDT provides a TRUE/FALSE Boolean.
Insolvency ranking	0160	c0030	c0040	c0030	c0040	c0040		Please note that for this field the LDR provides a drop-down menu with values, while the MBDT requires you to input directly a numeric value (no drop-down is provided in the latter case).	
Contractual subordination	0161								
Bail-in cascade	0162						#12		Please note that the MBDT provides a more detailed definition of this data point.
Date of issuance	0170	c0110	c0150	c0120	c0130	c0110	#7	Please note that the MBDT provides a more detailed definition of this data point.	Please note that the MBDT provides a more detailed definition of this data point.
Date of the next interest payment	0180						#10		Please note that the MBDT provides a more detailed definition of this data point.
Date of the next (partial) redemption payment	0190						#9		The SRB Bail-in Data Set provides a single data point, while the MBDT splits the data point into two for granularity purposes. Please note

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)					SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
Data point label	Data point code	T03.01	T04.00	T05.01	T06.01	T09.00	Data point number	...differences with the LDR	...differences with the SRB Bail-in Data Set
Earliest redemption date	0200	c0120	c0160	c0130	c0140		#9	Please note that the MBDT provides a more detailed definition of this data point.	that the MBDT provides a more detailed definition of this data point.
Legal maturity	0210	c0130	c0170		c0150	c0120	#8	Please note that the MBDT provides a more detailed definition of this data point.	Please note that the MBDT provides a more detailed definition of this data point.
Governing law	0220	c0060	c0070	c0050	c0070	c0070	#5	Please note that for this field the LDR provides a drop-down menu with the list of countries, while the MBDT requires you to input the ISO code of the country.	Please note that the MBDT provides a more detailed definition of this data point.
Bail-in recognition clause	0230	c0070	c0080		c0080		#83, #84	Please note that for this field the LDR provides a drop-down menu with values that are slightly different from the drop-down menu in the MBDT (i.e. more specific values are provided in the latter case).	Please note that for this field the SRB Bail-in Data Set provides two data points with a drop-down menu with YES/NO values, while the MBDT provides one data point with a drop-down with different values.
Zero-Coupon	0240		c0130					The LDR provides a drop-down menu with different values (among which 'Zero-Coupon'), while the MBDT provides dedicated drop down values.	
Structured product	0250		c0300				#31		
Guaranteed minimum repayment amount of the structured product	0260						#32		Please note that the MBDT provides a more detailed definition of this data point.
Fair value of the structured product	0270						#34		Please note that the MBDT provides a more detailed definition of this data point.
Not covered and not preferential deposit	0280						#21		Please note that the MBDT provides a more detailed definition of this data point.

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)					SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
Data point label	Data point code	T03.01	T04.00	T05.01	T06.01	T09.00	Data point number	...differences with the LDR	...differences with the SRB Bail-in Data Set
Not covered but preferential deposit	0290						#20		Please note that the MBDT provides a more detailed definition of this data point.
Covered portion of eligible deposits	0300						#22		Please note that the MBDT provides a more detailed definition of this data point.
Secured/Unsecured	0310	c0140	c0260	c0100	c0160		#24		
Amount of pledge, lien or collateral	0320	c0150	c0270	c0110	c0170		#27	Please note that the MBDT provides a more detailed definition of this data point.	Please note that the MBDT provides a more detailed definition of this data point.
Amount of the uncollateralized part	0330						#28		Please note that the MBDT provides a more detailed definition of this data point.
Internal identification number of the pledge, lien or collateral/collateral pool	0340						#29		
Type of the collateral	0350						#26		Please note that the MBDT splits the data point into two for granularity purposes.
Type of the collateral (if other)	0351						#26		
Trading method	0360								
Denomination / Nominal value per security in EUR	0370						#59		Please note that the MBDT splits the data point into two for granularity purposes. Please note that the MBDT provides a more detailed definition of this data point.
Denomination / Nominal value per security in original currency	0380						#59		

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)					SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
Data point label	Data point code	T03.01	T04.00	T05.01	T06.01	T09.00	Data point number	...differences with the LDR	...differences with the SRB Bail-in Data Set
Number of securities outstanding not held by the reporting entity	0390						#60		
Number of securities outstanding held by the reporting entity	0391						#61		
Accrued interest per security	0400						#62		
Fees and charges per security	0410						#63		
Fair value per security	0420								
Principal amount of the global note in EUR	0430						#64		Please note that the MBDT splits the data point into two for granularity purposes. Please note that the MBDT provides a more detailed definition of this data point.
Principal amount of the global note in original currency	0431						#64		
Nature of the global note	0440						#82		
Current pool factor	0450						#80		Please note that the MBDT provides a more detailed definition of this data point.
Central securities depository	0460		c0250				#76	Please note that the list of CSDs proposed in the MBDT also includes the ISO code of the country of incorporation.	Please note that the MBDT provides a list of CSDs. In addition, the MBDT splits the data point for granularity purposes.
Central securities depository (LEI)	0461						#76		
Central securities depository name (if other)	0462						#76		

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)					SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
Data point label	Data point code	T03.01	T04.00	T05.01	T06.01	T09.00	Data point number	...differences with the LDR	...differences with the SRB Bail-in Data Set
(Mandated) paying agent	0470						#77		Please note that the MBDT splits the data point into two for granularity purposes.
(Mandated) paying agent (LEI)	0471		c0190				#77		
Trading venue	0480		c0220				#79	Please note that the MBDT provides a more detailed definition of this data point.	Please note that the MBDT provides a more detailed definition of this data point. In addition, the MBDT splits the data point into two for granularity purposes.
Trading venue (LEI)	0481						#79		
Registrar for information about creditors/holders	0490		c0240				#75		Please note that the MBDT splits the data point into two for granularity purposes.
Registrar for information about creditors/holders (LEI)	0491						#75		
National Numbering Agency	0500						#81		Please note that the MBDT provides a more detailed definition of this data point. In addition, the MBDT splits the data point into two for granularity purposes.
National Numbering Agency (LEI)	0501						#81		
Common Depository	0510						#78		Please note that the MBDT splits the data point into four for granularity purposes.
Common Depository (LEI)	0511						#78		
Common Service Provider	0520						#78		
Common Service Provider (LEI)	0521						#78		

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)					SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
Data point label	Data point code	T03.01	T04.00	T05.01	T06.01	T09.00	Data point number	...differences with the LDR	...differences with the SRB Bail-in Data Set
Type of own funds at individual level	0530	c0180	c0310		c0210	c0130	#14		Please note that the MBDT provides a more detailed definition of this data point.
Eligible amount for own funds at individual level	0540	c0190	c0320		c0220	c0140	#15	Please note that the MBDT has a slightly different drop-down menu.	
Type of own funds at consolidated level	0550								
Eligible amount for own funds at consolidated level	0560								
Amount of the security interest provided	0570						#65		
Security interest provider (Name)	0580						#67		
Security interest provider (LEI)	0581						#66		
Type of security interest provided by a third party	0590						#68		
Collateral for an asset position	0600						#23		Please note that the MBDT provides a more detailed definition of this data point.
Carrying amount IFRS	0610						#48	This field corresponds to field c0121 (total carrying amount) in the LDR T01.00 tab.	
Balance sheet item according to IFRS	0620						#49		

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)					SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
Data point label	Data point code	T03.01	T04.00	T05.01	T06.01	T09.00	Data point number	...differences with the LDR	...differences with the SRB Bail-in Data Set
Carrying amount national GAAP	0630						#50		
Balance sheet item according to national GAAP	0640						#51		
Instrument/liability is issued to or bought by an existing shareholder that is not part of the same resolution group	5000						#13 (Non-Resolution Entity list ³)		Please note that for this field the SRB Bail-in Data Set provides a drop-down menu with YES/NO values, while the MBDT provides a TRUE/FALSE Boolean.
Instrument/liability meets the requirements of Art. 21(7a) SRMR	5010						#28 (Non-Resolution Entity list ⁴)		Please note that for this field the SRB Bail-in Data Set provides a drop-down menu with YES/NO values, while the MBDT provides a TRUE/FALSE Boolean.

³ Section 4.2. 'Data points for the non-resolution entities (needed for the ILTRM)' of the SRB Bail-in Data Set Instructions.

⁴ Section 4.2. 'Data points for the non-resolution entities (needed for the ILTRM)' of the SRB Bail-in Data Set Instructions.

2.4. Mapping for tab B03.00

Minimum Bail in Data Template (MBDT)		Liability Data Report (LDR)	SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
<i>Data point label</i>	<i>Data point code</i>	<i>T07.00</i>	<i>Data point number</i>	<i>...differences with the LDR</i>	<i>...differences with the SRB Bail-in Data Set</i>
Row number	0010				Technical row added to identify the row item uniquely.
Unique identification number of the netting set known to the counterparty	0020		#40		Please note that the MBDT provides a more detailed definition of this data point.
Insolvency ranking	0030	c0030		Please note that for this field the LDR provides a drop-down menu with values, while the MBDT requires you to input directly a numeric value (no drop-down menu is provided in the latter case).	
Bail-in cascade	0031		#12		
ISDA Protocol Resolution Stay of the Resolution Entity	0040	c0061		Please note that for this field the MBDT allows you to input the options "Yes - other" and 'Not applicable', in order to capture contracts that are not governed by the law of a third country.	
Recognition Resolution Stay of the counterparty	0050	c0071		Please note that for this field the MBDT allows you to input the option 'Not applicable', in order to capture contracts that are not governed by the law of a third country.	
Master agreement ID	0060	c0040			
Governing law of the Master Agreement	0070	c0100	#5	Please note that for this field the LDR provides a drop-down menu with the list of countries, while the MBDT requires you to input the ISO code of the country.	Please note that the MBDT provides a more detailed definition of this data point.
Net mark-to-market value	0080	c0120	#44		

Minimum Bail in Data Template (MBDT)		Liability Data Report (LDR)	SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
<i>Data point label</i>	<i>Data point code</i>	<i>T07.00</i>	<i>Data point number</i>	<i>...differences with the LDR</i>	<i>...differences with the SRB Bail-in Data Set</i>
Net value of collateral posted	0090	c0130	#45		
Estimated close-out amount	0100	c0140	#46		
Estimated early termination amount	0110	c0150	#47		
CCP cleared	0120		#33		Please note that the MBDT clarifies that this data point is applicable only for derivatives. Also, the SRB Bail-in Data Set provides a drop-down with YES/NO values, while the MBDT provides a TRUE/FALSE Boolean.

2.5. Mapping for tab B04.00

Minimum Bail in Data Template (MBDT)		Liability Data Report (LDR)	SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
<i>Data point label</i>	<i>Data point code</i>	<i>T08.00</i>	<i>Data point number</i>	<i>...differences with the LDR</i>	<i>...differences with the SRB Bail-in Data Set</i>
Row number	0010				Technical row added to identify the row item uniquely.
Unique identification number of the netting set known to the counterparty	0020				

Minimum Bail in Data Template (MBDT)		Liability Data Report (LDR)	SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
<i>Data point label</i>	<i>Data point code</i>	<i>T08.00</i>	<i>Data point number</i>	<i>...differences with the LDR</i>	<i>...differences with the SRB Bail-in Data Set</i>
Insolvency ranking	0030	c0030		Please note that for this field the LDR provides a drop-down menu with values, while the MBDT requires you to input directly a numeric value (no drop-down menu is provided in the latter case).	
Bail-in cascade	0031		#12		
Master agreement ID	0040	c0040		Please note that for this field the LDR provides a drop-down menu with the list of countries, while the MBDT requires you to input the ISO code of the country.	
Governing law of the Master Agreement	0050	c0080	#5	Please note that for this field the LDR provides a drop-down menu with the list of countries, while the MBDT requires you to input the ISO code of the country.	Please note that the MBDT provides a more detailed definition of this data point.
Net mark-to-market value	0060		#28		Please note that the MBDT provides a more detailed definition of this data point, tailored for SFTs.
Estimated close-out amount	0070				
Estimated early termination amount	0080				

2.6. Mapping for tab B05.00

Minimum Bail in Data Template (MBDT)		Liability Data Report (LDR)	SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
<i>Data point label</i>	<i>Data point code</i>	<i>T03.02</i>	<i>Data point number (Non-Resolution Entity list)</i>	<i>...differences with the LDR</i>	<i>...differences with the SRB Bail-in Data Set</i>
Row number	0010	c0010			Technical row added to identify the row item uniquely.
Unique (internal) identifier of the guarantee provided to the Non-Resolution Entity	0020	c0030	#36		
Governing law	0030	c0050	#5	Please note that for this field the LDR provides a drop-down menu with the list of countries, while the MBDT requires you to input the ISO code of the country.	Please note that the MBDT provides a more detailed definition of this data point.
Guarantee fulfils the requirements pursuant to art. 12g(3) SRMR	0040		#42	Please note that for this field the SRB Bail-in Data Set provides a drop-down menu with YES/NO values, while the MBDT provides a TRUE/FALSE Boolean.	Please note that for this field the SRB Bail-in Data Set provides a drop-down menu with YES/NO values, while the MBDT provides a TRUE/FALSE Boolean.
Type of guarantee	0050	c0060	#40		One of the values provided by the MBDT is 'Other types of guarantee than issuance guarantees, counterparty guarantees and unlimited guarantees', while the SRB Bail-in Data Set for the same value states 'Other'.
Maximum amount of the guarantee	0060	c0070	#39		
Guarantee is secured	0070	c0080		Please note that for this field the LDR provides a drop-down menu with values that are slightly different from the drop-down menu in the MBDT.	
Current value of the collateral	0080	c0090	#50		
Guarantee trigger	0090	c0100	#41		One of the values provided by the MBDT is 'Other than default, solvency-related or liquidity-related', while the SRB Bail-in Data Set for the same value states 'Other'.

Minimum Bail in Data Template (MBDT)		Liability Data Report (LDR)	SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
<i>Data point label</i>	<i>Data point code</i>	<i>T03.02</i>	<i>Data point number (Non-Resolution Entity list)</i>	<i>...differences with the LDR</i>	<i>...differences with the SRB Bail-in Data Set</i>
Legal maturity date of the collateral	0100		#45		
Identifier of the securities used as a collateral for the guarantee	0110		#46		
Type of collateralization	0120		#49		
Type of protection value	0130		#51		
Date of the valuation of the security	0140		#52		
Protection valuation approach	0150		#53		

2.7. Mapping for tab B06.00

Minimum Bail in Data Template (MBDT)		Liability Data Report (LDR)	SRB Bail-in Data Set	Explanatory comment (differences where there is a material discrepancy)	
<i>Data point label</i>	<i>Data point code</i>	-	<i>Data point number</i>	...differences with the LDR	...differences with the SRB Bail-in Data Set
Row number	0010				Technical row added to identify the row item uniquely.
Identifier of the guarantee	0020		#87		
Amount of guarantee provided by the Resolution Entity	0030		#85		
Amount of the external liabilities	0040		#86		
Identifier of the intragroup liability subscribed by the SPV	0050				

2.8. Mapping for tab B90.00

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)								SRB Bail-in Data Set		Explanatory comment (differences where there is a material discrepancy)	
Data point label	Data point code	T03.01	T03.02 ⁵	T04.00	T05.01	T06.01	T07.00	T08.00	T09.00	Data point number (Resolution Entity list)	Data point number (Non-Resolution Entity list)	...differences with the LDR	...differences with the SRB Bail-in Data Set
Row number	0010												Technical row added to identify the row item uniquely.
Tab of origin	0011												Technical row added to identify the original liability to which the counterparty refers to.
Unique identification number (known to the counterparty)	0020		c0030							#3			
Counterparty within the resolution group	0030	c0057	c0047				c0095			#43, #74		Please note that this field in the LDR provides a TRUE/FALSE Boolean, while the MBDT provides a drop-down menu with three values.	
Counterparty name	0040	c0045	c0035				c0075	c0055		#41, #71			Please note that the MBDT provides a more detailed

⁵ For B05.00

Minimum Bail-in Data Template (MBDT)		Liability Data Report (LDR)								SRB Bail-in Data Set		Explanatory comment (differences where there is a material discrepancy)	
Data point label	Data point code	T03.01	T03.02 ⁵	T04.00	T05.01	T06.01	T07.00	T08.00	T09.00	Data point number (Resolution Entity list)	Data point number (Non-Resolution Entity list)	...differences with the LDR	...differences with the SRB Bail-in Data Set
													definition of this data point.
Counterparty identifier (preferably LEI)	0050	c0050	c0040	c0210	c0040	c0060	c0080	c0060	c0060	#42, #72	#37		Please note that the MBDT splits the data point into three for granularity purposes. Please note that the MBDT provides a more detailed definition of this data point.
Type of counterparty identifier	0060									#42, #72			
Internal counterparty identifier	0070									#42, #72			
Counterparty type	0080	c0021		c0030	c0025	c0030	c0020	c0020	c0030	#73			Please note that the MBDT provides a more detailed drop-down menu for this data point.
Country of the counterparty	0090						c0090	c0070		#69, #70			Please note that the MBDT only provides for one data point to collect this information (treated as mutually exclusive).
Relevant amount for Bail-in/WDC	0100									#56	#39		Please note that the MBDT provides a more detailed definition of this data point.



2.9. Data points earmarked as ‘optional’ in the SRB Bail-in Data Set

In the SRB Bail-in Data Set published in August 2020 (updated in June 2022), a subset of data points was earmarked as optional. Banks were therefore expected to include them only upon an explicit request from the IRT, taking into account bank-specific considerations. With the provision of a standardised bail-in data template applicable to all relevant banks, please note that some of these optional data points (i.e. IDs 19, 30, 35-39, 44, 47, 48) are not included in the MBDT, and therefore will not be requested. However, the SRB and NRAs reserve the right to re-assess the need for potentially including information on hedges at a later stage.

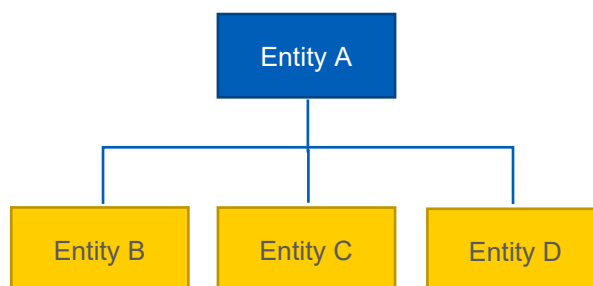
3. Reporting examples

The reporting examples illustrated in this chapter serve as practical guide on how to report particular cases, However, these examples are not intended to be exhaustive, as they do not cover all possible scenarios or details that may arise in reporting various cases. For illustrative purposes, only a subset of data points (relevant for each specific example) is shown.

3.1. Example of MBDT scope for a Resolution Group

The figure below presents the case of one resolution entity (A) and three non-resolution entities (B, C and D), pertaining to the same resolution group. The PRS for entity A is bail-in. For entity B, a full iMREL target (calibrated at RCA level) was set. Entity C is a liquidation entity, while for entity D a waiver is in place in accordance with Article 12h SRMR.

Figure 1: Reporting the MBDT in case of a resolution group



As specified under Section 1.2 of the MBDT Guidance, the templates requested for the group would be the following:

- **Entity A** (Resolution entity): subject to report tabs B99.00 – B01.00 – B02.00⁶ – B03.00 – B04.00 – B06.00⁷ – B90.00⁸;
- **Entity B** (Non-resolution entity): subject to report tabs B99.00 – B01.00 – B02.00 (see Annex III) – B05.00 – B90.00;
- **Entity C** (Non-resolution entity): out of the scope of this request;
- **Entity D** (Non-resolution entity): out of the scope of this request, unless the submission is specifically required by the IRT.

3.2. How to report the aggregate view tab B01.00

The liabilities of a resolution entity include share capital, reserves, liabilities eligible for bail-in and mandatorily excluded liabilities. In line with the MBDT guidance, the entity reports:

- the values for the mandatory excluded liabilities aggregated for insolvency ranking and counterparty type (row numbers 001-004);
- the values for the liabilities eligible for bail-in, aggregated for insolvency ranking (row numbers 005-009);
- the value for other equity items (row number 010);
- the value for the titles of ownership (row number 011).

⁶ Please note that for B02.00 the entity might also be requested to report the related 'Submission B' (granular information on deposits), in line with the instructions provided in Section 1.1 of the MBDT Guidance and following the naming convention described in Section 1.1 of this Annex.

⁷ B06.00 only when applicable.

⁸ Please note that for B90.00 the entity might also be requested to report the related 'Submission B' (counterparties of the granular deposits), in line with the instructions provided in Sections 1.1 and 2.8 of the MBDT Guidance and following the naming convention described in Section 1.1 of this Annex.

Row number	Insolvency ranking	Category	Counterparty type	Relevant amount for Bail-in/WDC	Amount excluded from Bail-in/WDC
0010	0020	0030	0040	0050	0060
1	6	Employee liabilities (BRRD art. 44/2/g/i)	Insurance firms & pension funds	0	2
2	5	Critical service liabilities (BRRD art. 44/2/g/ii)	Corporates	0	5
3	5	Critical service liabilities (BRRD art. 44/2/g/ii)	Institutions	0	10
4	5	Institution liabilities < 7 days (BRRD art. 44/2/e)	Institutions	20	0
5	6	Liabilities eligible for bail-in		1,200	0
6	5	Liabilities eligible for bail-in		500	0
7	4	Liabilities eligible for bail-in		1,500	0
8	3	Liabilities eligible for bail-in		250	0
9	2	Liabilities eligible for bail-in		350	0
10	1	Other equity items		15	0
11	1	Title of ownership		60	0

3.3. Reconciliation of B01.00 with B02.00

A resolution entity reports the following items in the tab B02.00 (Submission A):

- Shares (row number 1);
- 10 securities, allocated to different insolvency ranks. One security is fully secured (row number 11);
- Aggregated not covered not preferential deposits (row number 12);
- Aggregated not covered but preferential deposits (row number 13).

Row number	Unique internal identification number	Relevant amount for Bail-in/WDC	Nature of the liability	Insolvency ranking	Not covered and not preferential deposit	Not covered but preferential deposit	Secured/Unsecured	Amount of pledge, lien or collateral based on the current internal valuation	Amount of the uncollateralized part
0010	0020	0130	0140	0160	0280	0290	0310	0320	0330
1	ES3077597704	10,000	Title of ownership	1	FALSE	FALSE	Unsecured	0	0
2	XS1147945458	360	Bearer Bond	2	FALSE	FALSE	Unsecured	0	0
3	XS4665584223	100	Bearer Bond	2	FALSE	FALSE	Unsecured	0	0
4	XS7424997030	250	Bearer Bond	3	FALSE	FALSE	Unsecured	0	0

Row number	Unique internal identification number	Relevant amount for Bail-in/WDC	Nature of the liability	Insolvency ranking	Not covered and not preferential deposit	Not covered but preferential deposit	Secured/Unsecured	Amount of pledge, lien or collateral based on the current internal valuation	Amount of the uncollateralized part
0010	0020	0130	0140	0160	0280	0290	0310	0320	0330
5	XS6802330114	490	Bearer Bond	3	FALSE	FALSE	Unsecured	0	0
6	XS7896286510	450	Bearer Bond	4	FALSE	FALSE	Unsecured	0	0
7	XS2549284755	120	Bearer Bond	4	FALSE	FALSE	Unsecured	0	0
8	XS5186645733	250	Bearer Bond	4	FALSE	FALSE	Unsecured	0	0
9	XS6138804860	150	Bearer Bond	5	FALSE	FALSE	Unsecured	0	0
10	XS7100136079	200	Bearer Bond	5	FALSE	FALSE	Unsecured	0	0
11	ES5975091162	350	Bearer Bond	8	FALSE	FALSE	Secured	350	0
12	NCNP	1,000,000	Other	6	TRUE	FALSE	Unsecured	0	0
13	NCBP	2,000,000	Other	7	FALSE	TRUE	Unsecured	0	0

In tab B01.00, these items are represented as follows:

Row number	Insolvency ranking	Liability category	Counterparty type	Relevant amount for Bail-in/WDC	Amount excluded from Bail-in/WDC
0010	0020	0030	0040	0050	0060
1	7	Employee liabilities (BRRD art. 44/2/g/i)	Insurance firms & pension funds	0	10
2	5	Critical service liabilities (BRRD art. 44/2/g/ii)	Corporates	0	15
3	5	Critical service liabilities (BRRD art. 44/2/g/ii)	Institutions	0	5
4	7	Liabilities eligible for bail-in	Not applicable	2,000,000	0
5	6	Liabilities eligible for bail-in	Not applicable	1,000,000	0
6	5	Liabilities eligible for bail-in	Not applicable	350	0
7	4	Liabilities eligible for bail-in	Not applicable	820	0
8	3	Liabilities eligible for bail-in	Not applicable	740	0
9	2	Liabilities eligible for bail-in	Not applicable	460	0
10	1	Title of ownership	Not applicable	10,000	0

In conclusion:

- The secured liability reported in B02.00 (row number 11) is not reported in B01.00, as it does not rank *pari passu* with bailinable liabilities, being assigned with a high insolvency rank (8). Please refer to the instructions of B02.00; c0162 for the reporting of the bail-in cascade;
- The mandatorily excluded liabilities are not reported in B02.00, but they are reported in B01.00 as far as they rank *pari passu* with bailinable liabilities (e.g., insolvency ranks 5 and 7).

3.4. Reporting tab B02.00: ‘submission A’ and ‘submission B’

The liabilities of a resolution entity include one security and 14 deposits. The bank is requested to split the submission of tab B02.00 into ‘Submission A’ and ‘Submission B’ for the purposes of granularity. Accordingly, ‘**Submission A**’ of B02.00 includes (as illustrated in the table below reflecting the B02.00 data points):

- Granular information on liabilities other than deposits: in this example, only **one security** is present on the liability side of the reporting entity. The relevant amount for bail-in/WDC is EUR 1 000 000 and the security is held by four different counterparties, namely two corporates (one located in Italy and one in Spain), and two institutions (one located in Italy and one in Spain). As the counterparties would be reported in tab B90.00, the security is reported in B02.00 only as single row item (row number 1)⁹;
- Aggregated information on deposits: the bank holds 10 **not covered not preferential** deposits. Each deposit has a total relevant amount for bail-in/WDC of EUR 120 000. In the Submission A of B02.00, all these deposits are reported in aggregated form, for which row number 002 shows a total outstanding amount of EUR 1 200 000 and a covered portion of eligible deposits of EUR 1 000 000. In addition, the bank holds 4 **not covered but preferential** deposits, for a total outstanding amount of EUR 1 670 000 and a covered portion of eligible deposits of EUR 400 000. The deposits are aggregated by type (fields c0280, c0290) as follows:

⁹ Please note that columns c0280, c0290 and c0300 are left empty for this security, as these are fields applicable only for deposits.

Row number	Unique internal identification number	Type of the unique identifier (known to the counterparty)	Outstanding amount	Relevant amount for Bail-in/WDC	Nature of the liability	Insolvency ranking	Not covered and not preferential deposit	Not covered but preferential deposit	Covered portion of eligible deposits
0010	0020	0040	0120	0130	0140	0160	0280	0290	0300
1	XS1234567899	ISIN	1,000,000	1,000,000	Registered Bond	2			
2	NCNP	Account number	1,200,000	200,000	Other	6	TRUE	FALSE	1,000,000
3	NCBP	Account number	1,670,000	1,270,000	Cash account/saving account	7	FALSE	TRUE	400,000

For Submission A, tab B90.00 (counterparties) should be filled only with the counterparties of the liabilities other than granular deposits in scope for Submission B:

Row number	Tab of origin	Unique identification number (known to the counterparty)	Instrument or liability within the resolution group	Counterparty name	Counterparty identifier (preferably LEI)	Type of counterparty identifier	Internal identifier of the counterparty	Counterparty type	Country of the counterparty	Relevant amount for Bail-in/WDC
0010	0011	0020	0030	0040	0050	0060	0070	0080	0090	0100
1	B0200	XS1234567899	No	Institution_A	LEI1	LEI	Internal_ID1	Institutions	IT	120,000
2	B0200	XS1234567899	No	Institution_B	LEI2	LEI	Internal_ID2	Institutions	ES	340,000
3	B0200	XS1234567899	No	Corporate_A	LEI3	LEI	Internal_ID3	Corporates	IT	40,000
4	B0200	XS1234567899	No	Corporate_B	LEI4	LEI	Internal_ID4	Corporates	ES	500,000
5	B0200	NCNP	No	Aggregated	Aggregated	Aggregated	Aggregated	Corporates	XX	200,000
6	B0200	NCBP	No	Aggregated	Aggregated	Aggregated	Aggregated	Households	XX	1,270,000

'Submission B' includes:

- Granular information on deposits only: the deposits reported in 'Submission A' on an aggregate form are now reported on a transaction-by-transaction basis in 'Submission B', as illustrated in the table below reflecting the B02.00 data fields.

Row number	Unique internal identification number	Type of the unique identifier (known to the counterparty)	Outstanding amount	Relevant amount for Bail-in/WDC	Nature of the liability	Insolvency ranking	Not covered and not preferential deposit	Not covered but preferential deposit	Covered portion of eligible deposits
0010	0020	0040	0120	0130	0140	0160	0280	0290	0300
1	1098525	Account number	120,000	20,000	Cash account/saving account	6	TRUE	FALSE	100,000
2	5280823	Account number	120,000	20,000	Cash account/saving account	6	TRUE	FALSE	100,000
3	2530302	Account number	120,000	20,000	Cash account/saving account	6	TRUE	FALSE	100,000
4	5425230	Account number	120,000	20,000	Cash account/saving account	6	TRUE	FALSE	100,000
5	2538652	Account number	120,000	20,000	Cash account/saving account	6	TRUE	FALSE	100,000
6	5239235	Account number	120,000	20,000	Cash account/saving account	6	TRUE	FALSE	100,000
7	2598352	Account number	120,000	20,000	Cash account/saving account	6	TRUE	FALSE	100,000
8	2465435	Account number	120,000	20,000	Cash account/saving account	6	TRUE	FALSE	100,000
9	25985683	Account number	120,000	20,000	Cash account/saving account	6	TRUE	FALSE	100,000
10	34523243	Account number	120,000	20,000	Cash account/saving account	6	TRUE	FALSE	100,000
11	395982	Account number	350,000	250,000	Cash account/saving account	7	FALSE	TRUE	100,000
12	297492	Account number	650,000	550,000	Cash account/saving account	7	FALSE	TRUE	100,000
13	593258	Account number	470,000	370,000	Cash account/saving account	7	FALSE	TRUE	100,000
14	232532	Account number	200,000	100,000	Cash account/saving account	7	FALSE	TRUE	100,000

For Submission B, tab B90.00 (counterparties) should be filled only with the counterparties of the deposits reported in Submission B of the B02.00 tab.

3.5. Reporting uncollateralised secured liabilities

3.5.1. Case 1: without own holdings

A resolution entity issued a secured liability (e.g. covered bond) with an outstanding amount of 100, and collateral pledged for 98. In this example, the uncollateralised component has a different insolvency rank with respect to the secured part. As such, the entity reports in B02.00 a single row, with:

- an outstanding amount of 100 (c0120), relevant amount for bail-in of 2 (c0130) and collateral pledged for 98 (c0320); and an uncollateralised amount for 2 (c0330);
- the insolvency ranking (c0160) should be the one applicable to the unsecured part of the liability. Only in case of a fully secured liability, the insolvency ranking should be the one applicable to secured liabilities.
- The bail-in cascade assigned to secured liabilities shall always be the one applicable to the (potential) unsecured part of the liability, regardless of being fully or partially secured, as no bail-in cascade can be determined for mandatorily excluded liabilities.

In B02.00 the liability will be reported as follows¹⁰:

Row number	Unique identification number (known to the counterparty)	Outstanding amount	Relevant amount for Bail-in/WDC	Nature of the liability	Insolvency ranking	Bail-in cascade	Secured/Unsecured	Amount of pledge, lien or collateral based on the current internal valuation	Amount of the uncollateralized part
0010	0030	0120	0130	0140	0160	0162	0310	0320	0330
1	XS123456789	100	2	Registered Bond	5	5	Secured	98	2
2	XS987654321	100	0	Registered Bond	8	5	Secured	100	0

Accordingly, the uncollateralised portion of this secured liability will be reported in tab B01.00 grouped together with all the other “Liabilities eligible for bail-in” with rank 5.

3.5.2. Case 2: with own holdings

The liabilities of a resolution entity include a secured liability of EUR 100 million, collateralised for EUR 80 million. The bank itself owns EUR 10 million of that liability. This affects:

1. The computation of the outstanding amount, which equals EUR 90 million (calculated as €100m – €10m).

¹⁰ In this reporting example, there is no difference between the insolvency ranking and the bail-in cascade.

- The computation of the uncollateralised part, which equals EUR 18 million (calculated as percentage of the unsecured part on the outstanding amount minus own holdings: $[\text{€}100\text{m} - \text{€}80\text{m}] / \text{€}100\text{m} * \text{€}90\text{m}$).

The relevant fields will be reported as per the table below (extract of B02.00).

Row number	Original amount issued in EUR	Portion of instrument or liability held by the reporting entity	Outstanding amount	Nature of the liability	Insolvency ranking	Secured/Unsecured	Amount of pledge, lien or collateral	Amount of the uncollateralized part
0010	0050	0090	0120	0140	0160	0310	0320	0330
1	100,000,000	10,000,000	90,000,000	Registered Bond	5	Secured	80,000,000	18,000,000

3.6. Detecting contractual subordination

The liabilities of a resolution entity include shares in insolvency rank 1, one security in insolvency rank 2, and three securities in insolvency rank 4. However, the three securities in insolvency rank 4 are contractually subordinated, so that under insolvency proceedings creditors of security ISIN XY003 would bear losses first, creditors of security ISIN XY004 would bear losses second, and creditors of security ISIN XY005 would bear losses last within the same rank.

In order to reflect this order, data point c0161 (Contractual subordination) should be reported to reflect the insolvency rank of the three securities and their contractual subordination sequence, separated by a point. This means that the above-mentioned field must be reported as follows:

- ISIN XY003 will be assigned to value **4.01**;
- ISIN XY004 will be assigned to value **4.02**;
- ISIN XY005 will be assigned to value **4.03**.

Data point c0162 (Bail-in cascade) should also reflect the order stemming from the contractual subordination, when applicable, as indicated in the table below reflecting the B02.00 data points:

Row number	Unique internal identification number	Type of the unique identifier (known to the counterparty)	Relevant amount for Bail-in/WDC	Nature of the liability	Insolvency ranking	Contractual subordination	Bail-in cascade
0010	0020	0040	c0130	c0140	c0160	c0161	c0162
1	XY001	ISIN	100,000	Title of ownership	1	9999999999999999	1
2	XY002	ISIN	135,000	Registered Bond	2	9999999999999999	2
3	XY003	ISIN	80,000	Registered Bond	4	4.01	3
4	XY004	ISIN	50,000	Registered Bond	4	4.02	4
5	XY005	ISIN	110,000	Registered Bond	4	4.03	5
6	XY006	ISIN	170,000	Registered Bond	5	9999999999999999	6

If the priority order of the bail-in cascade differs from the one stemming from the insolvency ranking reported in c0160, please refer to the relevant Country Annex or to the specific instructions provided by the relevant NRA/IRT.

3.7. Accrued interests not ranking *pari passu* with the principal amount

As indicated in the reporting instructions for {B02.00;c0100}, in jurisdictions where accrued interest do not rank *pari passu* with the principal liability amount, the guidance requires the interest accruals to be reported on separate line items. This example covers such cases.

The liabilities of a reporting entity include one bond with an outstanding principal amount of EUR 200 million. The bond is classified in insolvency rank 3. However, in this jurisdiction, accrued interests do not rank *pari passu* with the principal amount. In this case, the bond has an accrued interest of EUR 3 million, which is classified in insolvency rank 2. Consequently, the entity will report:

- in one row item, with insolvency rank 3 (c0160), the amounts related to the principal component (EUR 200 million will be reported in c0080, c0120 and c0130); and
- in another row item, with the same identifier (c0010) but with a different insolvency rank (c0160), the amounts related to the accrued interest component (EUR 3 million will be reported in c0100, c0120 and c0130), as illustrated in the table below.

Row number	Unique internal identification number	Type of the unique identifier (known to the counterparty)	Outstanding principal amount in EUR	Accrued interest	Outstanding amount	Relevant amount For Bail-in/WDC	Nature of the liability	Insolvency ranking
0010	0020	0040	0080	0100	0120	0130	0140	0160
1	XS123456789101	ISIN	200,000,000	0	200,000,000	200,000,000	Registered Bond	3
2	XS123456789101	ISIN	0	3,000,000	3,000,000	3,000,000	Registered Bond	2

3.8. Trading method

A resolution entity issued two securities with a face value of EUR 10 million, and an outstanding amount of EUR 9 million each (due to the retained part of EUR 1 million (c0090) for both securities):

- ISIN XS00100101 is traded in nominal form¹¹ (c0360) with a multiple denomination of EUR 1 000 (c0370). The sum of fields c0390 and c0391 multiplied by c0370 is equal to the face value of the note. As such, $c0370 \times c0390 = c0120$;
- ISIN XS00200202 is traded in units (c0360) with a unit value of 100 (c0370).

Row number	Unique identification number (known to the counterparty)	Portion of instrument or liability held by the reporting entity	Outstanding amount	Nature of the liability	Trading method	Denomination / Nominal value per security in EUR	Number of securities outstanding not held by the reporting entity	Number of securities outstanding held by the reporting entity
0010	0030	0090	0120	0140	0360	0370	0390	0391
1	XS00100101	1,000,000	9,000,000	Registered Bond	Nominal	1,000	9,000	1,000
2	XS00200202	1,000,000	9,000,000	Registered Bond	Unit	100	90,000	10,000

¹¹ As a general indication, please refer to the definitions provided in the 'International Securities Operational Market Practice Book' published by Euroclear Bank and Clearstream Banking, in particular Annex 9, 'Units and Nominal recommendation'.

3.9. How to report the covered portion of eligible deposits

A resolution entity has been requested to report ‘Submission A’ and ‘Submission B’ of tab B02.00. For the purpose of reporting the granular data for the deposits in ‘Submission B’, the entity makes use of the pro-rata approach indicated by the MBDT Guidance, as in its country of incorporation there are no specific national provisions stipulating a priority order in the calculation of the covered portion. The entity has a depositor (Customer ID AS24201 in field c0533) with multiple accounts that add up to a total outstanding amount of EUR 280 000, of which:

- EUR 60 000 is in a current account;
- EUR 70 000 is in a term deposit maturing in 6 months¹²; and
- EUR 150 000 is maturing in 12 months.

The covered portion is EUR 100 000 (sum of the values reported in c0300), allocated proportionally to the three accounts held by this customer. The insolvency rank to be reported is the one of the “not covered” part.

Row number	Unique identification number (known to the counterparty)	Outstanding amount	Nature of the liability	Legal maturity	Not covered and not preferential deposit	Not covered but preferential deposit	Covered portion of eligible deposits	Internal identifier of the counterparty	Counterparty type	Country of the counterparty
0010	0030	0120	0140	0210	0280	0290	0300	0533	0540	0550
1	957293	60,000	Cash account	31/01/9999	FALSE	TRUE	21,428.57	AS24201	Households	IT
2	957294	70,000	Term deposit	30/06/2025	FALSE	TRUE	25,000	AS24201	Households	IT
3	957295	150,000	Term deposit	31/12/2025	FALSE	TRUE	53,571.43	AS24201	Households	IT

¹² Assuming 1/1/2025 as the MBDT reporting date.

4. Data validation rules

Annex I is available to download on the SRB's website and is provided for information purposes only.

Notwithstanding the common structure of the template for all entities under the SRB's remit, if NRAs introduce national specific data points, the reporting institutions must use the national-specific MBDT template, as only these templates reflect the particularities of the resolution frameworks in such countries (see Section 1.3 of the MBDT Guidance).

The incremental versions of the SRB MBDT will be in line with the incremental versions of the Guidance document and the list of validation rules (see below).

4.1.1. List of validation rules

The SRB makes available a set of checks for MBDT submissions (please refer to the excel file named "Annex II – Facilitating instructions – Validation rules"):

- Level 1 checks; and
- Level 2 checks.

For the time being, a set of basic checks has been developed. However, the SRB reserves the right to expand this list in the future. The list of validation rules is available to download, together with the MBDT package, on the SRB's website (Annex II – Facilitating instructions – Validation rules). The severity of a validation rule can be of 'High severity' or 'Warning only'. Whereas the former category refers to rules that should in general not be breached, the latter refers to rules that can be breached in certain cases, for instance, for certain types of liabilities or in case there is a valid business justification.

Level 1 checks

Level 1 validation rules aim to ensure the completeness of the reported data.

In principle, in the MBDT Guidance all fields are mandatory, even if at this stage validation rules are limited to a subset of data points.

Level 2 Checks

Level 2 validation rules aim to ensure the internal consistency of the reported data, especially relating to:

- respecting conventions (e.g. ISO codes);
- respecting drop-down field values;
- plausibility checks (e.g. when amounts should be greater than zero value).

Specific instructions for 'Not available' or 'Not applicable' data

In general, how this should be dealt with depends on the data type:

- Numeric data type:
 - Not applicable: input the number 999999999999999
 - Not available: leave cell blank
- Numeric data type related to percentages (i.e. field c0450 in tab B02.00, 'Current pool factor'):
 - Not applicable: input -9999.9999
 - Not available: leave cell blank
- Text data type (or drop-down field values / Booleans):
 - Not applicable: input the exact text value 'Not applicable', with the exception of reporting ISO code fields, where the value 'XXX' should be reported
 - Not available: leave cell blank
- Dates:
 - Not applicable: input the exact date value '0001-01-01"
 - Not available: leave cell blank