

Macro-Economic Statistical Reporting (MESREP)

Manual for reporting profile CSP

DeNederlandscheBank

EUROSYSTEEM

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Disclaimer

This manual has been compiled with the utmost care. In case of discrepancies with the published taxonomy, the taxonomy prevails.

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1. General

1.1 Purpose of MESREP

Collecting statistical data and producing statistics is one of the statutory tasks of De Nederlandsche Bank (DNB), as laid down in the Bank Act 1998. As part of macroeconomic statistics, DNB requests data from Dutch financial institutions through the periodic Macro-Economic Statistics Reporting (abbreviated as MESREP).

In MESREP, DNB generally requests a full balance sheet. Financial institutions must report quarterly on positions (stocks), transactions, price and exchange-rate changes in domestic and foreign receivables and liabilities, and income. DNB uses this data, together with Statistics Netherlands (CBS), to compile the sector accounts, the balance of payments, and the international investment position of the Netherlands.

DNB also uses this information to produce sector statistics for financial institutions and provide these to the European Central Bank (ECB) and other international bodies.

For the CSP reporting profile, no balance sheet is requested; only crypto-assets that are held and managed on behalf of clients must be reported.

1.2 Statutory Framework

The statutory framework for MESREP consists of various national and international laws and regulations:

- The 2016 Mandating Decision on DNB-CBS cooperation (Mandaatbesluit samenwerking DNB-CBS 2016) pursuant to Section 33(3) of the Act concerning Statistics Netherlands (Wet op het Centraal bureau voor de statistiek or CBSwet).
- The Decree on data collection by CBS (Besluit gegevensverwerving CBS), which authorises DNB to request data for statistical purposes from financial institutions;
- Section 7 of the External Financial Relations Act 1994 (Wet financiële betrekkingen buitenland 1994 – Wfbb) and the ensuing Balance of Payments Reporting Instructions 2022 (Rapportagevoorschriften betalingsbalansrapportages 2022), which obligates Dutch residents to provide DNB with data which are essential for the compilation of the Netherlands' balance of payments.

Section 37 of the Act concerning Statistics Netherlands and Section 8 of the Wfbb regulate the confidentiality of the individual information and data provided. In addition, for the ECB Regulations mentioned above this is also laid down in Article 8 of Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank.

1.3 How to Read This Manual

This manual is intended for reporters who must complete the CSP reporting profile. The abbreviation stands for *Crypto Asset Service Providers*. It concerns only parties that hold an AFM licence to perform custody services in combination with another activity. Chapter 2 explains the meaning and rationale of the reporting obligation. Chapter 2 also contains DNB's contact details.

Chapter 3 describes that MESREP must be submitted to DNB via the *Digital Reporting Portal* (Digitaal Loket Rapportages – DLR), in which you must log in using the identification tool *eHerkenning*. It also explains that CSP reporters can—for the time being—use only the Excel input functionality.

The intention is that in the future, the CSP reporting profile will also be incorporated into the overall MESREP taxonomy, allowing reporters to submit a self-generated XBRL file, with automated validations performed before the submission is accepted.

The other chapters explain the content of the reporting¹. Chapters 4 and 5 address the more generic topics. Chapter 4 provides general definitions and reporting rules, while Chapter 5 describes the dimensions applicable to the various instruments and forms. Chapter 6 describes the instruments in each form series and explains how to complete the required data fields. Chapter 7 contains explanations on specific themes or forms from multiple T-series.

The annex contains an overview with the Dutch translation of the English instruments and items

¹ The substantive guidelines are based on ESA 2010: the European System of Accounts 2010, as defined in Regulation (EU) No. 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union.

2. Reporting Obligation

2.1 Reporter

Based on the aforementioned laws and regulations, DNB designates the parties that are required to report. These are *residents*: natural persons or legal entities whose centre of economic interest lies in the Netherlands. You report on behalf of the (legal) persons for whom you hold crypto-assets in custody.

When registering for MESREP for the first time, you must provide the contact details for your institution, insofar as these are not already known from other reports your institution submits to DNB. Correspondence regarding MESREP will be sent to that address.

2.2 Representation

If you appoint a representative to submit your report, you must apply for a chain authorisation (*ketenmachtiging*) for eHerkenning. Please note that the reporting institution always remains fully responsible for meeting its reporting obligations. Any sanctions for failing to meet these obligations (whether on time or at all) will therefore be imposed by DNB on the reporting institution. A representative must log into the Reporting Service separately for each institution they are authorised to represent.

2.3 Reporting Profile

Your institution reports using the CSP reporting profile ("entrypoint"). DNB distinguishes several other MESREP reporting profiles, but these are not relevant for your reporting.

2.4 Submission Deadlines and Reporting Frequency

For reporters using the CSP reporting profile, the reporting frequency is quarterly. This involves a submission deadline of no later than 30 calendar days. The exact submission deadlines are listed in a specific submission calendar published by DNB on its website. Additionally, in the Reporting Service, the reporting obligation and corresponding submission deadline (expected date) become visible on the first working day of the period following the reporting period.

Profile	Reporting Frequency	Submission Deadline
CSP	Quarterly	No later than the 30th day

2.5 Submitting Provisional Figures

If the final figures are not yet available on the working day following the submission deadline, you must submit provisional figures based on careful estimates, to avoid missing the submission deadline.

As soon as the final figures are known, and if they differ from the submitted estimates, you must report the final figures to DNB as quickly as possible in a revised submission. This also applies if you have submitted incorrect information in the current or a previous report. Submitted data must reflect the actual positions, changes, and transactions. In the case of significant revisions, you must contact your account manager at DNB.

2.6 Request for Extension

If you are unable to meet the reporting obligation within the required timeframe, you may—in exceptional circumstances—submit a request for extension no later than one working day before the final submission date.

The request must be sent to ofi@dnb.nl, clearly stating the reason(s) for the extension request.

If you do not meet the reporting obligation, DNB may impose sanctions.

2.7 Contact Regarding Reporting

If you have questions about the reporting, you may contact your account manager.

Reporting Profile	Email Address
CSP	ofi@dnb.nl

3. Submitting the Report

Below is a brief explanation of how to submit your report through the Reporting Service (*dienst Rapportages*) on My DNB.

3.1 Reporting Service in My DNB

For MESREP, DNB uses the web service "Reporting Service" (*dienst Rapportages*) offered through My DNB. You must submit your reports to DNB via this service. You can log in on the DNB webpage of the Reporting Service: <https://www.dnb.nl/en/login/dlr/>.

On that page, you can also navigate to the page containing information and documentation about the Reporting Service (or directly at <https://www.dnb.nl/en/login/dlr/information-and-documentation/>), where you will find the user manual and information about logging into the Reporting Service.

Logging in (via the website <https://login.dnb.nl/>) to the Reporting Service is done using eHerkenning, the Dutch standard for authentication and authorisation. To access the Reporting Service, you must have eHerkenning activated. eHerkenning has several security levels, and you must request at least level 3. If you already have eHerkenning, you only need to authorise your employees (via your eHerkenning provider) for the service "DNB rapportages". Request eHerkenning well before the reporting obligation starts and make sure to authorise the relevant employees in time.

On the eHerkenning website (<https://www.eherkenning.nl/en>) you will find extensive information, including links to relevant parties (such as providers), general login information, step-by-step instructions for requesting eHerkenning, and frequently asked questions.

3.2 Excel Input Functionality

CSP reporters—unlike reporters for other profiles—currently can only use the Excel input functionality. Therefore, you'll find the excel template on the website of DNB, on the MESREP documentation page. Download this file and fill it out. Save it locally and then submit it via "My DNB".

Note: the input functionality is designed for Excel submissions with fewer than 10,000 rows.

You must identify your institution using the identifier that DNB has communicated to you. There are four possible identifiers, each associated with a specific *scheme* indicating the internal DNB database in which the identifier is stored. These are *uniform resource identifiers* (URIs), not web addresses (URLs).

The possible combinations are:

Identifier	Scheme
LEI	< http://standards.iso.org/iso/17442 >
KvK	< http://www.dnb.nl/kvk >
RIAD	< http://www.dnb.nl/riad >
MDM	< http://www.dnb.nl/mdm >

Default Aspects:

Category	Value	Explanation
Period Start		Period Start is the first day of the quarter being reported on (yyyymmdd), e.g. 20260101
Period End		Period End is the last day of the quarter being reported on (yyyymmdd), e.g. 20260331
Identifier		Provide <identifier>
Scheme	<Scheme>	
Currency	EUR	All amounts should be reported in whole euros
Language	en	

Note:

- For the correct reporting period, you must enter the last day of the period being reported as the end date.
- The field 'Currency' must always be EUR.
- The field 'Language' must always be en.

It is important that you do not change the structure of the Excel file. This means you must not delete, add, hide, move, or rename columns, cells, or worksheets.

There are two types of forms:

- Forms in which all individual instruments are visible (if there are no dimensions, all items can be shown).
- Forms in which you must select instruments via a dropdown menu (if there are dimensions and multiple instruments).

For these forms, if you fill in multiple rows, it is important to copy the top row first, so that the correct cell formatting and validation lists are preserved.

It is also important to download a new Excel file for every new reporting period from the MESREP documentation page on the DNB website, to ensure you always use the latest version.

4. General Definitions and Rules

4.1 Unit of Amounts to Be Reported

Amounts must be reported exclusively as whole amounts in euros. This means that decimals must be rounded to whole numbers.

4.2 Sign Convention

The sign convention for the amounts to be reported depends on the column and the form. In general, all amounts must be reported as positive values, unless the value for the relevant column is negative — for example in the case of negative price changes or negative income on assets. A more detailed sign convention per column is provided below. For further explanation of the columns, see the relevant chapters.

Position at the beginning / end of the period

Opening and closing positions are normally positive for asset forms. Positions must therefore be reported as positive amounts (without a sign).

Transactions

Transactions in the transaction columns must be reported without a sign. These are the columns *Increase in assets* and *Decrease in assets*.

Revaluation, other changes, rectifications

Other changes — i.e., *Revaluation* (consisting of *Exchange rate changes* and *Price changes*), *Other changes* and *Rectifications* — must be reported with a minus sign ('-') if the position decreases.

Rewards during the quarter

Income on financial assets must generally be reported without a sign, unless the income is negative.

4.3 Residents and Non-Residents

The reporting distinguishes between transactions/positions among residents and between residents and non-residents, for the purposes of sector accounts and the balance of payments.

According to IMF definitions, *residents* of a country are the natural and legal persons whose centre of economic interest lies in that country.

In the Netherlands, this distinction is further elaborated in the Wfbb.

Under Article 1 of the Wfbb, *residents* include:

- Natural persons whose place of residence is in the Netherlands and who are registered in the municipal population records.

- Legal persons, general partnerships and limited partnerships domiciled or established in the Netherlands, including those not established in the Netherlands but managed from the Netherlands, where applicable.
- Branches, subsidiaries, and agencies established in the Netherlands (if not already covered under point 2).
- Natural persons of Dutch nationality, not falling under point 1, who are designated as residents by the Minister of Finance upon request.

Non-residents are natural persons, legal persons, partnerships, branches, subsidiaries, agencies and enterprises that do not fall under the definition of residents.

4.4 Economic Ownership

The concept of economic ownership is key, rather than legal ownership. For statistical purposes, this is the guiding principle for reporting. This means that *all crypto-assets held on behalf of clients must be reported*. For example:

- Borrowed securities: although legally (temporarily) owned by the entity, they are not considered economic property of the reporter and must not be reported.
- Lent securities: these remain economic property and must be reported.

4.5 Timing of Observation

The timing of observation depends on the reconciliation column in the form. DNB follows standard practices in the financial sector:

- Opening and closing positions are measured on the first and last day of the (previous) reporting period.
- Transactions are recorded on the trade date, i.e., the date on which the transaction is executed on the exchange/market or over-the-counter/bilaterally, within the reporting period.
- Received or paid income is recorded on the settlement date, i.e., the date on which the amount is received or paid, within the reporting period.
- Exception: declared dividends must be recorded in the reporting period during which the underlying instrument goes ex-dividend — the date on which the share trades without dividend rights.

4.6 Valuation Principles

End-of-period positions must be valued at market prices prevailing at the end of the reporting period. Opening positions must use the closing market prices of the preceding period.

If actual market prices (or recent transaction prices) are not available, careful approximations of current value are acceptable.
For transactions, the market price generally corresponds to the actual agreed transaction value.

Conversion of foreign currency and crypto assets into euros

End-of-period positions in foreign currency and crypto-assets must be converted into euros using the reference (mid-)rate on the last day of the reporting period². If you have your own market-consistent exchange rates, you may use them. Opening positions must use the reference rate from the last day of the preceding period.

Transactions in foreign currency or crypto-assets must be converted using the reference rate of the transaction date, or the exchange rate actually used in the transaction.

² For more information about exchange rates: see the website www.dnb.nl/en/statistics/.

5. Dimensions

5.1 General

The data in the forms must always be broken down by country and sector of the holder. For two forms, an additional breakdown by country and sector of the issuer is required. These breakdowns are referred to in the taxonomy as dimensions. You must report aggregated data using the required breakdowns.

5.2 Country of the Holder and Country of the Issuer

In forms T20.01 and T20.02, you must classify both the holder and the issuer of the crypto-assets by country. For forms T20.03 and T20.04, this applies only to the holder. The country list also includes international organisations. You must select these at the lowest possible level.

5.3 Sector of the Holder and Sector of the Issuer

In forms T20.01 and T20.02, you must classify both the holder and the issuer by sector. In the other two forms, you classify only the holder by sector.

To classify holders and issuers by sector, you must follow the European System of Accounts (ESA 2010) sector classification. Chapter 2 of ESA 2010 (“The institutional sectors”) provides descriptions for each sector³. Below is a summary of all sectors, including their ESA sector codes. ESA 2010 is always leading.

Non-financial corporations (S.11)

Non-financial corporations are institutional units which are independent legal entities whose principal activity is the production of goods and non-financial services. Financial institutions have been subdivided into ten subsectors, which are explained below.

Financial corporations (S.12)

Financial corporations are divided into the subsectors below.

Central bank (S.121)

This category includes central banks and other institutions whose function is to issue currency, to maintain the internal and external value of the currency and to hold all or part of the official reserves of the country. This category also includes the International Monetary Fund (IMF), the Bank for International Settlements (BIS) and the European Central Bank (ECB).

Deposit-taking corporations (S.122)

This includes commercial banks, “all-purpose” banks, savings banks (including trustee savings banks and savings banks and loan associations), post office giro

³ <https://ec.europa.eu/eurostat/web/esa-2010>

institutions, post banks, giro banks, rural credit banks, cooperative credit banks, and specialized banks. For deposit-taking corporations (DTCs) registered within the euro area, see the so-called MFI list (available on the ECB website: https://www.ecb.europa.eu/stats/financial_corporations/list_of_financial_institutions/html/index.en.html#mfi).

Money market funds (S.123)

This sector consists of financial institutions that issue money market fund shares as close substitutes for deposits from institutional units, and which make investments in money market fund shares/units, short-term debt securities, and/or deposits.

Non-MMF investment funds (S.124)

This sector consists of investment institutions that issue investment fund units in non-money market funds. "Investment funds" means collective investment undertakings that raise or can raise funds from more than one investor (i.e. retail/private, professional and/or institutional investors other than an MFI), invest these funds in financial and/or non-financial assets, and issue units against them. For investment institutions registered within the euro area, see the ECB website: https://www.ecb.europa.eu/stats/financial_corporations/list_of_financial_institutions/html/index.en.html#if

Unit-linked funds are not "non MMF investment funds"

In addition to the investment funds mentioned above there are also unit-linked investment funds, also known as insurance funds. Unit-linked means that the investments are linked to insurance products. Unit-linked investment funds are only accessible through participation in products such as investment-based mortgages, single premium policies or pension insurances. In these funds the insurer places those investments that affect the payout of the (investment-linked) insurance; they are not available to other investors. The holder of the insurance policy has an agreement with the insurer, not with the unit-linked fund, and has no direct claim on the unit-linked fund or the assets invested in it. Unit-linked funds do not belong to the population of investment funds if no other participants are permitted to participate in the fund except the insurance company.

Financial vehicle corporations engaged in securitisation (S.125.A)

These are institutions which, in the context of a securitisation transaction, take over assets and/or credit risk and issue securities, other debt instruments and/or financial derivatives or own underlying assets. In this, the institution is indemnified for the risk of bankruptcy or other defaults of the originator. (For a full definition we refer to Article 1 of ECB Regulation (EC) No 1075/2013). Manual Macroeconomic Statistics Reporting version 4.0 25 For FVCs registered within the euro area, see the ECB website: https://www.ecb.europa.eu/stats/financial_corporations/list_of_financial_institutions/html/index.en.html#fvc

Other financial corporations excluding S.125 (S.125.W)

This sector comprises companies which, as financial intermediaries, perform transactions on the financial markets for their own account, acquiring financial assets and entering into liabilities which are in that way transformed or repackaged with respect to maturity, size, risk etc. Examples would be finance companies that provide loans to households and non-financial corporations (such as mortgages, consumer credit and the like), finance leasing companies, factoring companies, securities and derivatives traders, , participation (private equity and venture capital) companies, central counterparties, clearing institutions (without a banking

licence) and other specialised financial institutions

Financial auxiliaries (S.126)

These are corporations which are engaged in activities closely related to financial intermediation but which are not financial intermediaries themselves. Financial auxiliaries themselves do not take risks by entering into financial transactions. Examples would be head offices of which most or all subsidiaries are financial institutions, insurance intermediaries, insurance and pension advisers, loan brokers, securities intermediaries, investment advisers, institutions that facilitate the issuance of securities, institutions providing infrastructure for financial markets, central supervisory bodies for financial intermediaries and financial markets (insofar as these are independent statistical units), asset managers, pension fund managers and investment institutions, securities and derivative exchanges, and payment institutions.

Captive financial institutions and money lenders (S.127)

These are:

1. so-called Special Financial Institutions (SFIs) Special Purpose Entities (SPEs), that qualify as institutional units and raise funds in open markets to be used by their parent corporation⁴.
2. companies that perform a financial function within the group to which they belong, but are not engaged in financial intermediation with third parties nor provide financial auxiliary services. The assets and/or liabilities of these companies consist largely of positions with domestic or foreign group companies. Some examples would be:
 - 1) holding companies which principally have equity investments (participating interest) on their balance sheet, however without managing these, nor providing administrative or other services;
 - 2) financing companies which raise financing from the market (e.g. through the issuance of securities) and lend on these funds to group companies. Companies that lend on funds from the parent company to group companies also belong to this category.

Insurance corporations (S.128)

This sector comprises life and non-life insurance corporations, savings banks and annual life funds under DNB supervision and insurance corporations not under DNB supervision, such as reinsurance corporations. This sector also includes privately organised social security funds. These execute social insurance schemes that are outside the public authorities' sphere of influence, such as the VUT funds, the building industry risk fund and various health insurance schemes for specific professions. For insurance corporations registered within the euro area, see the ECB website:

https://www.ecb.europa.eu/stats/financial_corporations/list_of_financial_institutions/html/index.en.html#ic.

⁴ An SPE is a resident in an economy which is formally registered and/or a legal person having legal personality that is recognised as an institutional unit, with no or few employees (up to five), no or little physical presence and no or little physical production in the host economy. SPEs are controlled directly or indirectly by non-residents. SPEs are established to obtain specific advantages offered by the receiving member state's jurisdiction in order to: (i) provide the owner (or owners) with access to capital markets or advanced financial services; and/or (ii) isolate the owner (or owners) from financial risks; and/or (iii) reduce regulatory and tax burden; and/or (iv) ensure the confidentiality of their transactions and owner (or owners). SPEs almost exclusively conduct transactions with non-residents, and a large part of their financial balance sheet usually consists of cross-border claims and liabilities.

Pension funds (S.129)

This sector includes both pension funds under DNB supervision and pension funds that are not under supervision. You can find DNB 's register of pension funds here (only in Dutch): <https://www.dnb.nl/voor-de-sector/open-boek-toezicht/sectoren/pensioenfondsen/vergunningaanvraag-algemeen-pensioenfonds/openbaar-register/>

For pension funds registered within the euro area, see the ECB website: https://www.ecb.europa.eu/stats/financial_corporations/list_of_financial_institutions/html/index.en.html#pf.

General government (S.13)

This includes state administrative institutions, such as ministries and non-profit institutions which are under supervision and are mainly financed by central government. In addition, general government includes local public administration institutions, such as provincial and municipal bodies, as well as statutory social security institutions. International institutions are also included in the General government sector, excluding the International Monetary Fund (IMF), the Bank for International Settlements (BIS) and the European Central Bank (ECB), which are part of the Monetary authorities sector

Households (S.14)

This sector comprises private households.

Non-profit institutions serving households (S.15)

These are non-profit institutions serving households ("*instellingen zonder winstoogmerk ten behoeve van huishoudens – IZWh*"). If ESA 2010 is insufficiently clear, your institution may follow Statistics Netherlands's categorisation based on the standard industrial classification (*Standaard bedrijfsindeling - SBI*) codes in the table below.

Description SBI	SBI-code
Trade unions	94.20
Religious organisations	94.91
Political organisations	94.92
Social clubs and hobby clubs	94.99.1 en 94.99.2
Funds (not for welfare)	94.99.3
Circles of friends in the field of culture	94.99.4
Umbrella organisations, cooperative and advisory bodies (not in the field of health care, welfare, sports and recreation)	94.99.5
Other idealistic organizations n.e.c.	94.99.6 en 94.99.7
Social, cultural, recreational and sports associations	60.10, 60.20 en 93.1
Lending of cultural goods, public archives, museums, botanical and zoological gardens and nature reserves activities	91

If your institution uses the European NACE Rev.2 code, NACE Rev. 2.1 or the internationally used ISIC Rev. 4 code, you can categorize the sector based on these codes. If you have any questions about a specific counterparty's sector classification, please contact your account manager.

6. Reporting Forms for the CSP Profile

6.1 General

Your institution must complete four reporting forms:

No.	Form name
T20.01	Central Bank Digital Currencies (CBDCs) held in custody on behalf of customers
T20.02	Backed cryptocurrencies (i.e., stablecoins with a claim on the issuer) held in custody on behalf of customers
T20.03	Unbacked cryptocurrencies (Bitcoinlike) held in custody on behalf of customers
T20.04	Non-fungible tokens held in custody on behalf of customers

On these forms, you must report the positions of crypto-assets and non-fungible tokens in crypto-wallets managed by your institution.

6.2 Definitions

Crypto-assets are digital representations of value or rights that rely on cryptography⁵ and a decentralised peer-to-peer architecture based on Distributed Ledger Technology (DLT), enabling two parties to transact directly without the need for a trusted intermediary.

Below is a description of the various types of crypto-assets and related categories for each form.

T20.01	Central Bank Digital Currencies (CBDCs) held in custody on behalf of customers
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Central Bank Digital Currencies (CBDCs)

Central Bank Digital Currencies (CBDCs) are digital central bank money based on DLT and cryptography, issued by monetary authorities. These are usually central banks, but in some countries may also include government entities.

T20.02	Backed cryptocurrencies (i.e. stablecoins with a claim on the issuer) held in custody on behalf of customers
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Backed Cryptocurrencies (Stablecoins)

Backed cryptocurrencies represent underlying assets that exist outside the DLT. They are issued and redeemed by entities that commit to buying and selling the underlying assets on traditional economic or financial markets. This includes stablecoins, whose value is tied to another asset (e.g. fiat currency or gold). Examples: Tether (USDT), USD Coin (USDC), Binance USD (BUSD).

⁵ Cryptography is the process of converting data into a secret code for transmission over a public network.

Excluded:

- Stablecoins backed by unbacked cryptocurrencies
- Algorithmic stablecoins, whose value is stabilised through algorithmic mechanisms

T20.03	Unbacked cryptocurrencies (Bitcoin-like) held in custody on behalf of customers
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Unbacked Cryptocurrencies

- Bitcoin – the cryptocurrency Bitcoin.
- Ethereum – the cryptocurrency Ethereum.
- Other unbacked cryptocurrencies than Bitcoin and Ethereum – e.g. Solana, Cardano, XRP.

Unbacked cryptocurrencies exist only on the DLT as ledger entries, have no underlying assets, and are not issued by an entity. Algorithmic stablecoins (whose value is stabilised algorithmically) are also included in this category.

T20.04	Non-fungible tokens held in custody on behalf of customers
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Non-Fungible Tokens (NFTs)

Non-fungible tokens are unique digital ownership certificates granting rights over unique assets (e.g., artwork, images, music, tickets, real estate).

6.3 Dimensions and Data Columns

6.3.1 Dimensions

Depending on the form, you must complete different dimensions. On each of the four forms, you must indicate the residency and sector of the wallet holder ('country of the holder', 'sector of the holder'). On forms 20.01 (Central Bank Cryptocurrencies) and 20.02 ('Covered Cryptocurrencies'), you must also report the residency ('country of the issuer') and sector of the issuer. Form T20.03 also contains an "instrument and asset classification" column where you must select between Bitcoin, Ethereum, and Other Cryptocurrencies.

6.3.2 Data Columns

All forms follow the reconciliation model, reconciling opening and closing positions with all intermediate transactions and changes.

Value changes due to exchange rate movements for assets and liabilities in crypto-assets must be reported in the column *Exchange rate changes*, just as for foreign currencies.

The column Rewards appears on forms T20.02, T20.03, and T20.04 and affects the *Increase* and *Decrease* columns.

Rewards

Rewards refer to received or distributed compensation related to making crypto-assets available (e.g., staking rewards). Rewards must also be included in the *Increase* or *Decrease* transaction columns, including accrued rewards not yet received in the reporting period.