VALIDATION RULES REPORT

FINREP-BO

Capital Adequacy

(CA 1) Capital Adequacy - Own funds definition

C 01.00 C 01.00 (CA 1)

C_01.00. Internal validations

v0148_h (1 test)

```
c010 : {r010} = {r530} + {r020} + {r750}
```

v8131_m (1 test)

```
({c010}{r015} >= (3 * {r750}))
```

v8132_m (1 test)

```
c010 : {r015} >= ({r530} * 4)
```

C_01.00. Internal validations

v0172_m (1 test)

```
c010 : {r020} = {r030} + {r130} + {r180} + {r200} + {r210} + {r220} +
{r230} + {r240} + {r250} + {r300} + {r340} + {r370} + {r380} + {r390} +
{r430} + {r440} + {r450} + {r460} + {r470} + {r471} + {r472} + {r480} +
{r490} + {r500} + {r510} + {r520} + {r524} + {r529}
```

v0173_m (1 test)

```
c010 : {r030} = {r040} + {r060} + {r070} + {r092}
```

v0174_m (1 test)

```
c010 : {r070} = {r080} + {r090} + {r091}
```

v0175_m (1 test)

```
c010 : {r130} = {r140} + {r150}
```

v0176_m (1 test)

```
c010 : {r150} = {r160} + {r170}
```

v0177_m (1 test)

```
c010 : {r250} = {r260} + {r270} + {r280} + {r285} + {r290}
```

v0178_m (1 test)

```
c010 : {r300} = {r310} + {r320} + {r330}
```

v0179_m (1 test)

```
c010 : {r340} = {r350} + {r360}
```

v0180_m (1 test)

```
c010 : {r390} = {r400} + {r410} + {r420}
```

v0181_m (1 test)

```
c010 : {r440} = -{r740}
```

v0182_m (1 test)

```
c010 : {r530} = {r540} + {r660} + {r670} + {r680} + {r690} + {r700} +
{r710} + {r720} + {r730} + {r740} + {r744} + {r748}
```

v0183_m (1 test)

```
c010 : {r540} = {r550} + {r570} + {r580} + {r622}
```

v0184_m (1 test)

```
c010 : {r580} = {r590} + {r620} + {r621}
```

v0185_m (1 test)

```
c010 : {r720} = -{r970}
```

v0186_m (1 test)

```
c010 : {r750} = {r760} + {r880} + {r890} + {r900} + {r910} + {r920} +
{r930} + {r940} + {r950} + {r960} + {r970} + {r974} + {r978}
```

v0187_m (1 test)

```
c010 : {r760} = {r770} + {r790} + {r800} + {r842}
```

v0188_m (1 test)

```
c010 : {r800} = {r810} + {r840} + {r841}
```

v1771_h (1 test)

```
c010 : {r015} = {r530} + {r020}
```

v3684_s (1 test)

```
{c010, r[040, 045, 050, 060, 210, 220, 240, 330, 360, 410, 420, 530,
550-570, 660-680, 740, 750, 770-790, 880-920, 970]} >= 0
```

v3685_s (1 test)

```
{c010, r[070, 080, 090, 091, 092, 170, 260, 290-320, 340, 350, 370-400,
430-510, 524, 580-622, 690-720, 744, 800-842, 930-950, 974]} <= 0
```

v4747_m (1 test)

```
{c010}{r015} + {r750} > 0
```

C_01.00. Cross-validations with other tables: F_01.03

v8038_m (1 test)

```
c010 : {C_01.00, r170} ={F_01.03} {r260} - {r250.2}
```

v8039_m (1 test)

```
c010 : {C_01.00, r140} = {F_01.03, r190}
```

v8040_m (1 test)

```
c010 : {C_01.00, r160} = {F_01.03, r250}
```

v8041_m (1 test)

```
c010 : {C_01.00, r130} = sum({F_01.03, r[190, 250.1, 260]})
```

C_01.00. Cross-validations with other tables: F_80.02

v8065_m (1 test)

```
c010 : {F_80.02, r160} = {C_01.00, r010}
```

v8066_m (1 test)

```
c010 : {F_80.02, r190} = {C_01.00, r010}
```

C_01.00. Cross-validations with other tables: F_80.03

v8071_m (1 test)

```
c010 : {F_80.03, r040} = {C_01.00, r010}
```

v8072_m (1 test)

```
c010 : {F_80.03, r070} = {C_01.00, r010}
```

C_01.00. Cross-validations with other tables: F_80.02, F_80.03

v8137_m (1 test)

```
{c010}{C_01.00, r010} + {F_80.02, r170} + {F_80.03, r050} >= 0
```

FINREP part 1

Balance Sheet Statement [Statement of Financial Position]: Assets

F 01.01 F 01.01

F_01.01. Internal validations

v0050_h (1 test)

```
c010 : {r300} = {r310} + {r320}
```

v0052_h (1 test)

```
c010 : {r330} = {r340} + {r350}
```

v0067_h (1 test)

```
c010 : {r180} = {r190} + {r200}
```

v0069_h (1 test)

```
c010 : {r210} = {r220} + {r230}
```

v0071_h (1 test)

```
c010 : {r231} = {r232} + {r233}
```

v0763_m (1 test)

```
c010 : {r010} = sum({r[020, 030, 040]})
```

v0764_m (1 test)

```
c010 : {r050} = sum({r[060, 070, 080, 090]})
```

v0765_m (1 test)

```
c010 : {r100} = sum({r[110-130]})
```

v0767_m (1 test)

```
c010 : {r270} = sum({r[280, 290]})
```

v0768_m (1 test)

```
{F_01.01, c010, r380} = {F_01.01, c010, r010} + {F_01.01, c010, r050} +
{F_01.01, c010, r091} + {F_01.01, c010, r100} + {F_01.01, c010, r140} +
{F_01.01, c010, r171} + {F_01.01, c010, r175} + {F_01.01, c010, r180} +
{F_01.01, c010, r210} + {F_01.01, c010, r231} + {F_01.01, c010, r234} +
{F_01.01, c010, r240} + {F_01.01, c010, r250} + {F_01.01, c010, r260} +
{F_01.01, c010, r270} + {F_01.01, c010, r300} + {F_01.01, c010, r330} +
{F_01.01, c010, r360}{F_01.09, c020, r110} + {F_01.01, c010, r370}
```

v1694_m (1 test)

```
c010 : {r091} = sum({r[092, 093, 094, 095]})
```

v1695_m (1 test)

```
c010 : {r171} = sum({r[172-174]})
```

v1696_m (1 test)

```
c010 : {r175} = sum({r[176-178]})
```

v1697_m (1 test)

```
c010 : {r234} = sum({r[235-237]})
```

v3897_s (73 tests)

```
{F_01.01, c010, r360}{F_01.09, c020, r110} >= 0
{F_01.01, c010, r350} >= 0
{F_01.01, c010, r340} >= 0
{F_01.01, c010, r330} >= 0
{F_01.01, c010, r320} >= 0
{F_01.01, c010, r310} >= 0
{F_01.01, c010, r300} >= 0
{F_01.01, c010, r250} >= 0
{F_01.01, c010, r240} >= 0
{F_01.01, c010, r092} >= 0
{F_01.01, c010, r060} >= 0
{F_01.01, c010, r260.2} >= 0
```

{F_01.01, c010, r260.1} >= 0
{F_01.01, c010, r260} >= 0
{F_01.01, c010, r235} >= 0
{F_01.01, c010, r176} >= 0
{F_01.01, c010, r172} >= 0
{F_01.01, c010, r150} >= 0
{F_01.01, c010, r110} >= 0
{F_01.01, c010, r093} >= 0
{F_01.01, c010, r070} >= 0
{F_01.01, c010, r237.22} >= 0
{F_01.01, c010, r237.21} >= 0
{F_01.01, c010, r237.2} >= 0
{F_01.01, c010, r237.1} >= 0
{F_01.01, c010, r237} >= 0
{F_01.01, c010, r233.2} >= 0
{F_01.01, c010, r233.1} >= 0
{F_01.01, c010, r233} >= 0
{F_01.01, c010, r230} >= 0
{F_01.01, c010, r200} >= 0
{F_01.01, c010, r178.2} >= 0
{F_01.01, c010, r178.1} >= 0
{F_01.01, c010, r178} >= 0
{F_01.01, c010, r174.2} >= 0
{F_01.01, c010, r174.1} >= 0
{F_01.01, c010, r174} >= 0
{F_01.01, c010, r170} >= 0
{F_01.01, c010, r130} >= 0
{F_01.01, c010, r095.2} >= 0
{F_01.01, c010, r095.1} >= 0
{F_01.01, c010, r095} >= 0
{F_01.01, c010, r090} >= 0
{F_01.01, c010, r234} >= 0
{F_01.01, c010, r175} >= 0
{F_01.01, c010, r171} >= 0
{F_01.01, c010, r140} >= 0
{F_01.01, c010, r100} >= 0
{F_01.01, c010, r236} >= 0
{F_01.01, c010, r232} >= 0
{F_01.01, c010, r220} >= 0
{F_01.01, c010, r190} >= 0
{F_01.01, c010, r177} >= 0
{F_01.01, c010, r173} >= 0
{F_01.01, c010, r160} >= 0
{F_01.01, c010, r120} >= 0
{F_01.01, c010, r094} >= 0
{F_01.01, c010, r080} >= 0
{F_01.01, c010, r380} >= 0
{F_01.01, c010, r370} >= 0
{F_01.01, c010, r290} >= 0
{F_01.01, c010, r280} >= 0
{F_01.01, c010, r270} >= 0
{F_01.01, c010, r231} >= 0
{F_01.01, c010, r210} >= 0
{F_01.01, c010, r180} >= 0
{F_01.01, c010, r091} >= 0
{F_01.01, c010, r050} >= 0
{F_01.01, c010, r041} >= 0
{F_01.01, c010, r040} >= 0
{F_01.01, c010, r030} >= 0
{F_01.01, c010, r020} >= 0
{F_01.01, c010, r010} >= 0

v4030_m (1 test)

```
c010 : {r330} = {r340} + {r350}
```

v8005_s (1 test)

```
{c010, r041} >= 0
```

v8006_m (1 test)

```
c010 : {r041} <= {r040}
```

v8007_m (1 test)

```
c010 : {r095} = sum({r[095.1, 095.2]})
```

v8008_m (1 test)

```
c010 : {r174} = sum({r[174.1, 174.2]})
```

v8009_m (1 test)

```
c010 : {r178} = sum({r[178.1, 178.2]})
```

v8010_m (1 test)

```
c010 : {r233} = sum({r[233.1, 233.2]})
```

v8011_m (1 test)

```
c010 : {r237} = sum({r[237.1, 237.2]})
```

v8012_m (1 test)

```
c010 : {r237.2} = sum({r[237.21, 237.22]})
```

v8013_m (1 test)

```
c010 : {r260} = sum({r[260.1, 260.2]})
```

F_01.01. Cross-validations with other tables: F_01.03

v0783_m (1 test)

```
c010 : {F_01.03, r310} = {F_01.01, r380}
```

F_01.01. Cross-validations with other tables: F_31.01

v1026_m (1 test)

```
sum({F_31.01, r020, c[010, 020, 030, 040, 050]}) <= sum({F_01.01, c010,
r[070, 093, 110, 150, 172, 176, 235]})
```

v1028_m (1 test)

```
sum({F_31.01, r030, c[010, 020, 030, 040, 050]}) <= sum({F_01.01, c010,
r[080, 094, 120, 160, 173, 177, 190, 220, 232, 236]})
```

v1029_m (1 test)

```
sum({F_31.01, r040, c[010, 020, 030, 040, 050]}) <= sum({F_01.01, c010,
r[090, 095, 130, 170, 174, 178, 200, 230, 233, 237]})
```

F_01.01. Cross-validations with other tables: F_01.03, F_01.02

v0784_m (1 test)

```
c010 : {r300}{F_01.03} + {F_01.02} = {F_01.01, r380}
```

Balance Sheet Statement [Statement of Financial Position]: Liabilities

F 01.02 F 01.02

F_01.02. Internal validations

v0127_h (1 test)

```
c010 : {r240} = {r250} + {r260}
```

v0770_m (1 test)

```
c010 : {r010} = {r020} + {r030} + {r040} + {r050} + {r060}
```

v0771_m (1 test)

```
c010 : {r070} = {r080} + {r090} + {r100}
```

v0772_m (1 test)

```
c010 : {r110} = {r120} + {r130} + {r140}
```

v1698_m (1 test)

```
{F_01.02, c010, r300} = {F_01.02, c010, r010} + {F_01.02, c010, r061} +
{F_01.02, c010, r070} + {F_01.02, c010, r110} + {F_01.02, c010, r141} +
{F_01.02, c010, r150} + {F_01.02, c010, r160} + {F_01.02, c010, r170} +
{F_01.02, c010, r240} + sum({F_01.02, c010, r270}{F_01.02, c010,
r280}{F_01.09, c020, r220}{F_01.02, c010, r290})
```

v3898_s (51 tests)

```
{F_01.02, c010, r280}{F_01.09, c020, r220} >= 0
{F_01.02, c010, r270} >= 0
{F_01.02, c010, r260} >= 0
{F_01.02, c010, r250} >= 0
{F_01.02, c010, r240} >= 0
{F_01.02, c010, r220} >= 0
{F_01.02, c010, r210} >= 0
{F_01.02, c010, r200} >= 0
{F_01.02, c010, r190} >= 0
{F_01.02, c010, r180} >= 0
{F_01.02, c010, r175} >= 0
{F_01.02, c010, r170} >= 0
{F_01.02, c010, r160} >= 0
{F_01.02, c010, r150} >= 0
{F_01.02, c010, r062} >= 0
{F_01.02, c010, r020} >= 0
{F_01.02, c010, r143} >= 0
{F_01.02, c010, r130} >= 0
{F_01.02, c010, r090} >= 0
{F_01.02, c010, r065} >= 0
{F_01.02, c010, r050} >= 0
{F_01.02, c010, r142} >= 0
{F_01.02, c010, r120} >= 0
{F_01.02, c010, r080} >= 0
{F_01.02, c010, r064} >= 0
{F_01.02, c010, r040} >= 0
{F_01.02, c010, r143.13} >= 0
{F_01.02, c010, r143.12} >= 0
{F_01.02, c010, r143.11} >= 0
{F_01.02, c010, r143.1} >= 0
{F_01.02, c010, r300} >= 0
{F_01.02, c010, r290} >= 0
{F_01.02, c010, r230.2} >= 0
{F_01.02, c010, r230.1} >= 0
{F_01.02, c010, r230} >= 0
{F_01.02, c010, r141} >= 0
{F_01.02, c010, r110} >= 0
{F_01.02, c010, r070} >= 0
{F_01.02, c010, r146} >= 0
{F_01.02, c010, r145} >= 0
{F_01.02, c010, r144} >= 0
{F_01.02, c010, r140} >= 0
{F_01.02, c010, r100} >= 0
{F_01.02, c010, r068} >= 0
{F_01.02, c010, r067} >= 0
{F_01.02, c010, r066} >= 0
{F_01.02, c010, r060} >= 0
{F_01.02, c010, r063} >= 0
{F_01.02, c010, r030} >= 0
{F_01.02, c010, r061} >= 0
{F_01.02, c010, r010} >= 0
```

v4210_h (1 test)

```
c010 : {r170} = {r175} + {r180} + {r190} + {r200} + {r210} + {r220} +
{r230}
```

v8014_m (1 test)

```
c010 : {r066} = sum({r[067, 068]})
```

v8015_m (1 test)

```
c010 : {r143.1} <= {r143}
```

v8016_m (1 test)

```
c010 : {r143.1} = sum({r[143.11, 143.12, 143.13]})
```

v8017_m (1 test)

```
c010 : {r144} = sum({r[145, 146]})
```

v8018_m (1 test)

```
c010 : {r230} >= sum({r[230.1, 230.2]})
```

v8019_s (2 tests)

```
r[230.1, 230.2] : {c010} >= 0
```

<u>F_01.02. Cross-validations with other tables: F_01.03</u>

v0775_m (1 test)

```
{F_01.03, c010, r310} = sum({F_01.02, c010, r010}{F_01.02, c010,
r061}{F_01.02, c010, r070}{F_01.02, c010, r110}{F_01.02, c010,
r141}{F_01.02, c010, r150}{F_01.02, c010, r160}{F_01.02, c010,
r170}{F_01.02, c010, r240}{F_01.02, c010, r270}{F_01.02, c010,
r280}{F_01.09, c020, r220}{F_01.02, c010, r290}) + {F_01.03, c010,
r300}
```

v0785_m (1 test)

```
c010 : {F_01.03, r310} ={r300} {F_01.03} + {F_01.02}
```

<u>F_01.02. Cross-validations with other tables: F_31.01</u>

v1027_m (1 test)

```
sum({F_31.01, r080, c[010, 020, 030, 040, 050]}) <= sum({F_01.02, c010,
r[050, 065, 090, 130, 143]})
```

F_01.02. Cross-validations with other tables: F_01.03, F_01.01

v0784_m (1 test)

```
c010 : {r300}{F_01.03} + {F_01.02} = {F_01.01, r380}
```

Balance Sheet Statement [Statement of Financial Position]: Equity

F 01.03 F 01.03

F_01.03. Internal validations

v0057_h (1 test)

```
c010 : {r210} = {r230} + {r220} + {r215}
```

v0058_h (1 test)

```
c010 : {r200} = {r203} + {r202} + {r204} + {r201}
```

v0059_h (1 test)

```
c010 : {r205} = {r207} + {r206} + {r208} + {r209}
```

v0129_h (1 test)

```
c010 : {r010} = {r020} + {r030}
```

v0130_h (1 test)

```
c010 : {r050} = {r060} + {r070}
```

v0145_h (1 test)

```
c010 : {r270} = {r280} + {r290}
```

v0779_m (1 test)

```
c010 : {r090} = {r095} + {r128}
```

v0780_m (1 test)

```
c010 : {r300} = {r010} + {r040} + {r050} + {r080} + {r090} + {r190} +
{r200} + {r205} + {r210} + {r235} + {r240} + {r250} + {r260} + {r270}
```

v1920_h (1 test)

```
c010 : {r095} = {r120} + {r110} + {r100} + {r122} + {r124}
```

v1921_h (1 test)

```
c010 : {r128} = {r160} + {r150} + {r170} + {r140} + {r130} + {r180}
```

v2060_s (2 tests)

```
r[240, 260] : {c010} <= 0
```

v3899_s (10 tests)

```
r[010, 020, 030, 040, 050, 060, 070, 080, 215, 235] : {c010} >= 0
```

v8020_m (1 test)

```
c010 : {r020} = sum({r[021, 022]})
```

v8021_m (1 test)

```
c010 : {r040} = sum({r[040.1, 040.2]})
```

v8022_s (1 test)

```
{c010, r231} >= 0
```

v8023_m (1 test)

```
c010 : {r231} <= {r230}
```

v8024_m (1 test)

```
c010 : {r250} = sum({r[250.1, 250.2]})
```

v8055_m (1 test)

```
c010 : {r020.1} <= {r020}
```

v8056_s (1 test)

```
{c010, r250.2} >= 0
```

<u>F_01.03. Cross-validations with other tables: C_01.00</u>

v8038_m (1 test)

```
c010 : {C_01.00, r170} ={F_01.03} {r260} - {r250.2}
```

v8039_m (1 test)

```
c010 : {C_01.00, r140} = {F_01.03, r190}
```

v8040_m (1 test)

```
c010 : {C_01.00, r160} = {F_01.03, r250}
```

v8041_m (1 test)

```
c010 : {C_01.00, r130} = sum({F_01.03, r[190, 250.1, 260]})
```

F_01.03. Cross-validations with other tables: F_01.01

v0783_m (1 test)

```
c010 : {F_01.03, r310} = {F_01.01, r380}
```

F_01.03. Cross-validations with other tables: F_01.02

v0775_m (1 test)

```
{F_01.03, c010, r310} = sum({F_01.02, c010, r010}{F_01.02, c010,
r061}{F_01.02, c010, r070}{F_01.02, c010, r110}{F_01.02, c010,
r141}{F_01.02, c010, r150}{F_01.02, c010, r160}{F_01.02, c010,
r170}{F_01.02, c010, r240}{F_01.02, c010, r270}{F_01.02, c010,
r280}{F_01.09, c020, r220}{F_01.02, c010, r290}) + {F_01.03, c010,
r300}
```

v0785_m (1 test)

```
c010 : {F_01.03, r310} ={r300} {F_01.03} + {F_01.02}
```

F_01.03. Cross-validations with other tables: F_02.00

v0786_m (1 test)

```
c010 : {F_01.03, r250} = {F_02.00, r690}
```

F_01.03. Cross-validations with other tables: F_01.02, F_01.01

v0784_m (1 test)

```
c010 : {r300}{F_01.03} + {F_01.02} = {F_01.01, r380}
```

Details other assets / other liabilities

F 01.09 F 01.09

F_01.09. Internal validations

v3897_s (1 test)

```
{F_01.01, c010, r360}{F_01.09, c020, r110} >= 0
```

v3898_s (1 test)

```
{F_01.02, c010, r280}{F_01.09, c020, r220} >= 0
```

v8025_e (18 tests)

```
r[010, 020, 030, 040, 050, 060, 070, 080, 090, 120-200] :
(exists({c010}) and {c020} != 0) or (not(exists({c010})) and
not(exists({c020})))
```

v8026_e (18 tests)

```
r[010, 020, 030, 040, 050, 060, 070, 080, 090, 120-200], c010 :
not(exists(F_01.09)) or string-length(normalize-space(F_01.09)) > 0
```

v8027_m (2 tests)

```
{F_01.02, c010, r280}{F_01.09, c020, r220} = sum({F_01.09, c020, r[120-
210]})
{F_01.01, c010, r360}{F_01.09, c020, r110} = sum({F_01.09, c020, r[010,
020, 030, 040, 050, 060, 070, 080, 090, 100]})
```

Statement of profit or loss

F 02.00 F 02.00

F_02.00. Internal validations

v0136_h (1 test)

```
c010 : {r670} = {r630} + {r640} + {r632}
```

v0138_h (1 test)

```
c010 : {r630} = {r610} - {r620}
```

v0141_h (1 test)

```
c010 : {r360} = {r380} + {r370}
```

v0143_h (1 test)

```
c010 : {r640} = {r650} - {r660}
```

v0144_h (1 test)

```
c010 : {r632} = {r633} - {r634}
```

v0787_m (1 test)

```
c010 : {r010} = sum({r[020, 030, 040, 050, 060, 070, 080, 085]})
```

v0788_m (1 test)

```
c010 : {r090} = sum({r[100-145]})
```

v0789_m (1 test)

```
c010 : {r160} = sum({r[170-190]})
```

v0790_m (1 test)

```
c010 : {r220} = sum({r[230-270]})
```

v0791_m (1 test)

```
c010 : {r390} = sum({r[400-420]})
```

v0792_m (1 test)

```
c010 : {r430} = sum({r[440, 450]})
```

v0793_m (1 test)

```
c010 : {r460} = sum({r[470-500]})
```

v0794_m (1 test)

```
c010 : {r520} = sum({r[530-570]})
```

v0795_m (1 test)

```
c010 : {F_02.00, r610} = {F_02.00, r010} - {F_02.00, r090} - {F_02.00,
r150} + {F_02.00, r160} + {F_02.00, r200}{F_22.01, r010} - {F_02.00,
r210}{F_22.01, r230} + {F_02.00, r220} + {F_02.00, r280} + {F_02.00,
```

```
r285} + {F_02.00, r290} + {F_02.00, r295} + {F_02.00, r300} + {F_02.00,
r310} + {F_02.00, r320} + {F_02.00, r330} + {F_02.00, r340} - {F_02.00,
r350} - {F_02.00, r360} - {F_02.00, r390} - {F_02.00, r430} - {F_02.00,
r455} - {F_02.00, r460} - {F_02.00, r510} - {F_02.00, r520} + {F_02.00,
r580} + {F_02.00, r590} + {F_02.00, r600}
```

v0798_m (1 test)

```
c010 : {r670} = {r680} + {r690}
```

v1699_m (1 test)

```
c010 : {F_02.00, r355} = {F_02.00, r010} - {F_02.00, r090} - {F_02.00,
r150} + {F_02.00, r160} + {F_02.00, r200}{F_22.01, r010} - {F_02.00,
r210}{F_22.01, r230} + {F_02.00, r220} + {F_02.00, r280} + {F_02.00,
r285} + {F_02.00, r290} + {F_02.00, r295} + {F_02.00, r300} + {F_02.00,
r310} + {F_02.00, r320} + {F_02.00, r330} + {F_02.00, r340} - {F_02.00,
r350}
```

v3900_s (34 tests)

```
c010 :

{F_02.00, r380} >= 0
{F_02.00, r370} >= 0
{F_02.00, r360} >= 0
{F_02.00, r350} >= 0
{F_02.00, r210}{F_22.01, r230} >= 0
{F_02.00, r580} >= 0
{F_02.00, r340} >= 0
{F_02.00, r200}{F_22.01, r010} >= 0
{F_02.00, r130} >= 0
{F_02.00, r120} >= 0
{F_02.00, r110} >= 0
{F_02.00, r100} >= 0
{F_02.00, r145} >= 0
{F_02.00, r140} >= 0
{F_02.00, r090} >= 0
{F_02.00, r190} >= 0
{F_02.00, r180} >= 0
{F_02.00, r170} >= 0
{F_02.00, r160} >= 0
{F_02.00, r070} >= 0
{F_02.00, r060} >= 0
{F_02.00, r050} >= 0
{F_02.00, r040} >= 0
{F_02.00, r030} >= 0
{F_02.00, r020} >= 0
{F_02.00, r085} >= 0
{F_02.00, r080} >= 0
{F_02.00, r010} >= 0
{F_02.00, r410} >= 0
{F_02.00, r400} >= 0
{F_02.00, r420} >= 0
{F_02.00, r415} >= 0
{F_02.00, r390} >= 0
{F_02.00, r150} >= 0
```

v3970_s (2 tests)

```
c010 :

{F_02.00, r210}{F_22.01, r230} >= 0
{F_02.00, r200}{F_22.01, r010} >= 0
```

v4211_h (1 test)

```
c010 : {r430} = {r440} + {r450}
```

F_02.00. Cross-validations with other tables: F_01.03

v0786_m (1 test)

```
c010 : {F_01.03, r250} = {F_02.00, r690}
```

F_02.00. Cross-validations with other tables: F_31.02

v1372_m (1 test)

```
r010 : sum({F_31.02, c[010, 020, 030, 040, 050]}) <= {F_02.00, c010}
```

v1373_m (1 test)

```
sum({F_31.02, r020, c[010, 020, 030, 040, 050]}) <= {F_02.00, c010,
r090}
```

v1374_m (1 test)

```
sum({F_31.02, r030, c[010, 020, 030, 040, 050]}) <= {F_02.00, c010,
r160}
```

v1375_m (1 test)

```
sum({F_31.02, r040, c[010, 020, 030, 040, 050]}) <= {c010}{F_02.00,
r200}{F_22.01, r010}
```

v1376_m (1 test)

```
sum({F_31.02, r050, c[010, 020, 030, 040, 050]}) <= {c010}{F_02.00,
r210}{F_22.01, r230}
```

Off-balance sheet items subject to credit risk: Loan commitments, financial guarantees and other commitments given

F 09.01 F 09.01

F_09.01. Internal validations

v0835_m (1 test)

```
c010 : {r090} = sum({r[110-160]})
```

v0837_m (1 test)

```
c010 : {r170} = sum({r[190-240]})
```

v3133_m (1 test)

```
c010 : {r021} <= {r010}
```

v3134_m (1 test)

```
c010 : {r101} <= {r090}
```

v3135_m (1 test)

```
c010 : {r181} <= {r170}
```

v3927_s (26 tests)

```
r* : {c010} >= 0
```

v8030_m (1 test)

```
c010 : {r183} <= {r170}
```

v8031_s (1 test)

```
c010 : {r182} <= {r170}
```

v8057_m (1 test)

```
c010 : sum({r[182, 183]}) <= {r170}
```

F_09.01. Cross-validations with other tables: F_31.01

v1034_m (1 test)

```
sum({F_31.01, r090, c[010, 020, 030, 040, 050]}) <= sum({F_09.01, c010,
r[050, 060, 070, 080, 130-160, 210-240]})
```

Loan commitments, financial guarantees and other commitments received

F 09.02 F 09.02

F_09.02. Internal validations

v0839_m (1 test)

```
c020 : {r010} = sum({r[020, 030, 040, 050, 060, 070]})
```

v0840_m (1 test)

```
c010 : {r080} = sum({r[090, 100-140]})
```

v0841_m (1 test)

```
c020 : {r150} = sum({r[160-210]})
```

v3928_s (14 tests)

```
r[010, 020, 030, 040, 050, 060, 070, 150-210] : {c020} >= 0
```

v3929_s (7 tests)

```
r[080, 090, 100-140] : {c010} >= 0
```

F_09.02. Cross-validations with other tables: F_31.01

v1036_m (1 test)

```
sum({F_31.01, r110, c[010, 020, 030, 040, 050]}) <={F_09.02} sum({c020,
r[040, 050, 060, 070]}) + sum({c010, r[110-140]}) + sum({c020, r[180-
210]})
```

Off-balance sheet items: Qualitative information

F 09.03 F 09.03

Managed Funds: Breakdown by fund

F 11.09 F 11.09

FINREP part 2

Fee and commission income and expenses by activity

F 22.01 F 22.01

F_22.01. Internal validations

v1047_m (1 test)

```
c010 : {F_02.00, r200}{F_22.01, r010} = sum({F_22.01, r[020, 060, 070,
080, 110-140, 180-220]})
```

v1048_m (1 test)

```
c010 : {F_02.00, r210}{F_22.01, r230} = sum({F_22.01, r[240-290]})
```

v1985_h (1 test)

```
c010 : {r020} = {r030} + {r050} + {r040}
```

v1986_h (1 test)

```
c010 : {r080} = {r090} + {r100}
```

v1987_h (1 test)

```
c010 : {r140} = {r150} + {r160} + {r170}
```

v3900_s (2 tests)

```
c010 :

{F_02.00, r210}{F_22.01, r230} >= 0
{F_02.00, r200}{F_22.01, r010} >= 0
```

v3970_s (29 tests)

```
c010 :

{F_22.01, r260} >= 0
{F_22.01, r250} >= 0
{F_22.01, r240} >= 0
{F_22.01, r190} >= 0
{F_22.01, r180} >= 0
{F_22.01, r170} >= 0
{F_22.01, r160} >= 0
{F_22.01, r150} >= 0
{F_22.01, r140} >= 0
{F_22.01, r130} >= 0
{F_22.01, r120} >= 0
{F_22.01, r110} >= 0
{F_22.01, r100} >= 0
{F_22.01, r090} >= 0
{F_22.01, r080} >= 0
{F_22.01, r070} >= 0
{F_22.01, r060} >= 0
{F_22.01, r050} >= 0
{F_22.01, r040} >= 0
{F_22.01, r030} >= 0
{F_22.01, r020} >= 0
{F_02.00, r210}{F_22.01, r230} >= 0
{F_02.00, r200}{F_22.01, r010} >= 0
{F_22.01, r280} >= 0
{F_22.01, r270} >= 0
{F_22.01, r210} >= 0
{F_22.01, r200} >= 0
{F_22.01, r290} >= 0
{F_22.01, r220} >= 0
```

F_22.01. Cross-validations with other tables: F_31.02

v1375_m (1 test)

```
sum({F_31.02, r040, c[010, 020, 030, 040, 050]}) <= {c010}{F_02.00,
r200}{F_22.01, r010}
```

v1376_m (1 test)

```
sum({F_31.02, r050, c[010, 020, 030, 040, 050]}) <= {c010}{F_02.00,
r210}{F_22.01, r230}
```

Fee and commission income by activity

F 22.09 F 22.09

F_22.09. Internal validations

v8032_s (27 tests)

```
r* : {c010} >= 0
```

v8033_m (1 test)

```
c010 : {r010} = sum({r[020, 030, 040, 050, 060, 070, 080, 090, 100]})
```

v8034_m (1 test)

```
c010 : {r110} = sum({r[120-180]})
```

v8035_m (1 test)

```
c010 : {r190} = sum({r[200-220]})
```

v8036_m (1 test)

```
c010 : {r230} = sum({r[240-270]})
```

FINREP part 3

Related parties: amounts payable to and amounts receivable from

F 31.01 F 31.01

<u>F_31.01. Internal validations</u>

v1021_m (6 tests)

```
c* : {r010} = sum({r[020, 030, 040]})
```

v1022_m (6 tests)

```
c* : {r050} <= {r010}
```

v1024_m (6 tests)

```
c* : {r100} <= {r090}
```

v1992_h (6 tests)

```
c* : {r060} = {r080} + {r070}
```

v3974_s (66 tests)

```
c*, r[020, 030, 040, 050, 060, 070, 080, 090, 100-120] : F_31.01 >= 0
```

v8037_m (13 tests)

```
r* : {c060} <= {c050}
```

F_31.01. Cross-validations with other tables: F_01.01

v1026_m (1 test)

```
sum({F_31.01, r020, c[010, 020, 030, 040, 050]}) <= sum({F_01.01, c010,
r[070, 093, 110, 150, 172, 176, 235]})
```

v1028_m (1 test)

```
sum({F_31.01, r030, c[010, 020, 030, 040, 050]}) <= sum({F_01.01, c010,
r[080, 094, 120, 160, 173, 177, 190, 220, 232, 236]})
```

v1029_m (1 test)

```
sum({F_31.01, r040, c[010, 020, 030, 040, 050]}) <= sum({F_01.01, c010,
r[090, 095, 130, 170, 174, 178, 200, 230, 233, 237]})
```

F_31.01. Cross-validations with other tables: F_01.02

v1027_m (1 test)

```
sum({F_31.01, r080, c[010, 020, 030, 040, 050]}) <= sum({F_01.02, c010,
r[050, 065, 090, 130, 143]})
```

F_31.01. Cross-validations with other tables: F_09.01

v1034_m (1 test)

```
sum({F_31.01, r090, c[010, 020, 030, 040, 050]}) <= sum({F_09.01, c010,
r[050, 060, 070, 080, 130-160, 210-240]})
```

F_31.01. Cross-validations with other tables: F_09.02

v1036_m (1 test)

```
sum({F_31.01, r110, c[010, 020, 030, 040, 050]}) <={F_09.02} sum({c020,
r[040, 050, 060, 070]}) + sum({c010, r[110-140]}) + sum({c020, r[180-
210]})
```

Related parties: expenses and income generated by transactions with

F 31.02 F 31.02

<u>F_31.02. Internal validations</u>

v3975_s (30 tests)

```
c*, r[010, 020, 030, 040, 050] : F_31.02 >= 0
```

v8037_m (8 tests)

```
r* : {c060} <= {c050}
```

<u>F_31.02. Cross-validations with other tables: F_02.00</u>

v1372_m (1 test)

```
r010 : sum({F_31.02, c[010, 020, 030, 040, 050]}) <= {F_02.00, c010}
```

v1373_m (1 test)

```
sum({F_31.02, r020, c[010, 020, 030, 040, 050]}) <= {F_02.00, c010,
r090}
```

v1374_m (1 test)

```
sum({F_31.02, r030, c[010, 020, 030, 040, 050]}) <= {F_02.00, c010,
r160}
```

v1375_m (1 test)

```
sum({F_31.02, r040, c[010, 020, 030, 040, 050]}) <= {c010}{F_02.00,
r200}{F_22.01, r010}
```

v1376_m (1 test)

```
sum({F_31.02, r050, c[010, 020, 030, 040, 050]}) <= {c010}{F_02.00,
r210}{F_22.01, r230}
```

F_31.02. Cross-validations with other tables: F_22.01

v1375_m (1 test)

```
sum({F_31.02, r040, c[010, 020, 030, 040, 050]}) <= {c010}{F_02.00,
r200}{F_22.01, r010}
```

v1376_m (1 test)

```
sum({F_31.02, r050, c[010, 020, 030, 040, 050]}) <= {c010}{F_02.00,
r210}{F_22.01, r230}
```

FINREP additional templates DNB

Own funds based on fixed overheads/Capital requirements based on fixed overheads

F 70.00 F 70.00

F_70.00. Internal validations

v8042_m (1 test)

```
c010 : {r100} = sum({r[020, 030, 040, 050, 060, 070, 080, 090]})
```

v8043_m (1 test)

```
c010 : {r110} = {r010} - {r100}
```

v8044_m (1 test)

```
c010 : {r120} * 4 = {r110}
```

F_70.00. Cross-validations with other tables: F_71.00

v8052_m (1 test)

```
c010 : {F_70.00, r120} = {F_71.00, r140}
```

Capital requirements: Solvency capital requirements and capital requirements based on fixed overheads

F 71.00 F 71.00

F_71.00. Internal validations

v8048_m (1 test)

```
c010 : {r090} = sum({r[100-120]})
```

v8049_m (1 test)

```
c010 : {r130} = sum({r[140, 150]})
```

F_71.00. Cross-validations with other tables: F_70.00

v8052_m (1 test)

```
c010 : {F_70.00, r120} = {F_71.00, r140}
```

F_71.00. Cross-validations with other tables: F_00.03

The following formulaes applies to:

- $a = xs:QName('dnb-crd_TF:x2')

  v8053_m (1 test)

  ```
  F_00.03, r070 : {c010} = 0 and {c020} = 0
  ```

The following formulaes applies to:

- $a = xs:QName('dnb-crd_TF:x1')

  v8054_m (1 test)

  ```
  F_00.03, r080 : {c010} = 0 and {c020} = 0
  ```

v8058_m (1 test)

```
{F_71.00, c010, r030} = sum({F_00.03}{c010, r070}{c010, r080}{c020,
r070}{c020, r080})
```

Margin / haircut details

F 72.00.a F 72.00.a

F 72.00.b F 72.00.b

Capital requirements: Investment Firm

F 73.00 F 73.00

General Information - FINREP

Nature of Report - FINREP

F 00.01 F 00.01

F_00.01. Internal validations

v4004_c (1 test)

```
if ($AccountingStandard = 'IFRS') then ({c010, r010} =
xs:QName('dnbeba_AS:x2')) else (true())
```

v4005_c (1 test)

```
if ($AccountingStandard = 'GAAP') then ({c010, r010} =
xs:QName('dnbeba_AS:x1')) else (true())
```

v4006_c (1 test)

```
if ($ReportingLevel = 'con') then ({c010, r020} =
xs:QName('dnbeba_SC:x7')) else (true())
```

v4442_c (1 test)

```
if ($ReportingLevel = 'ind') then ({c010, r020} =
xs:QName('dnbeba_SC:x6')) else (true())
```

F_00.01. Internal validations

e4429_e (1 test)

e4432_e (1 test)

v4025_a (1 test)

```
{c010, r010} = (xs:QName('dnbeba_AS:x1'), xs:QName('dnbeba_AS:x2'))
```

v4028_a (1 test)

```
{c010, r020} = (xs:QName('dnbeba_SC:x6'), xs:QName('dnbeba_SC:x7'))
```

Investment Firm - Number of clients / Assets under Management

F 00.02 F 00.02

F_00.02. Internal validations

v8000_s (12 tests)

```
c*, r* : F_00.02 > 0
```

v8001_m (2 tests)

```
c* : {r010} = sum({r[020, 030]})
```

v8002_m (2 tests)

```
c* : {r040} = sum({r[050, 060]})
```

Fund management - Number of participants / Assets under Management

F 00.03 F 00.03

F_00.03. Internal validations

v8000_s (18 tests)

```
c*, r* : F_00.03 > 0
```

v8003_m (2 tests)

```
c* : {r020} = sum({r[030, 040, 050]})
```

v8004_m (2 tests)

```
c* : {r060} = sum({r[070, 080, 090]})
```

F_00.03. Cross-validations with other tables: F_71.00

The following formulaes applies to:

- $a = xs:QName('dnb-crd_TF:x2')

  v8053_m (1 test)

  ```
  F_00.03, r070 : {c010} = 0 and {c020} = 0
  ```

The following formulaes applies to:

- $a = xs:QName('dnb-crd_TF:x1')

  v8054_m (1 test)

  ```
  F_00.03, r080 : {c010} = 0 and {c020} = 0
  ```

v8058_m (1 test)

```
{F_71.00, c010, r030} = sum({F_00.03}{c010, r070}{c010, r080}{c020,
r070}{c020, r080})
```

FINREP-BO

FINREP additional templates PSP

General information

F 80.01 F 80.01

F_80.01. Internal validations

e8060_e (1 test)

e8061_e (1 test)

v8059_m (1 test)

```
c010 : {r030} = sum({r[040, 050, 060, 070]})
```

v8110_m (1 test)

```
exists({c010, r020})
```

v8128_m (6 tests)

```
r[030, 040, 050, 060, 070, 080] : {c010} >= 0
```

F_80.01. Cross-validations with other tables: F_80.03

v8109_m (1 test)

```
c010, r010 : if ({F_80.01}F_80.01=xs:QName('dnb-crd_PS:x2') or
F_80.01=xs:QName('dnb-crd_PS:x3')) then (count({F_80.03}) > 0) else
true()
```

F_80.01. Cross-validations with other tables: F_80.02, F_80.03

v8108_m (1 test)

```
c010 : if ({F_80.01, r010} = xs:QName('dnb-crd_PS:x1')) then
(exists({F_80.02, r[010, 020, 030, 040, 050, 060, 150-200]})) else if
({F_80.01, r010} = xs:QName('dnb-crd_PS:x2')) then (exists({F_80.03,
r*})) else if ({F_80.01, r010} = xs:QName('dnb-crd_PS:x3')) then
(exists({F_80.02, r[010, 020, 030, 040, 050, 060, 150-200]}) and
exists({F_80.03, r*})) else (true())
```

General information for Payment Service Providers

F 80.02 F 80.02

F_80.02. Internal validations

v8062_m (1 test)

```
c010 : {r030} = sum({r[040, 050, 060]})
```

v8063_m (1 test)

```
c010 : {r150} = sum({r[160, 170]})
```

v8064_m (1 test)

```
c010 : {r180} = sum({r[190, 200]})
```

v8067_m (1 test)

```
c010 : {r010} = -1 * {r200}
```

v8068_m (1 test)

```
c010 : ({r070}=xs:QName('dnbeba_BT:x5')) or
({r080}=xs:QName('dnbeba_BT:x5')) or ({r090}=xs:QName('dnbeba_BT:x5'))
or ({r100}=xs:QName('dnbeba_BT:x5')) or
({r110}=xs:QName('dnbeba_BT:x5')) or ({r120}=xs:QName('dnbeba_BT:x5'))
or ({r130}=xs:QName('dnbeba_BT:x5')) or
({r140}=xs:QName('dnbeba_BT:x5'))
```

The following formulaes applies to:

- $a=xs:QName('dnbeba_BT:x5') or $b=xs:QName('dnbeba_BT:x5') or $c=xs:QName('dnbeba_BT:x5') or $d=xs:QName('dnbeba_BT:x5') or $e=xs:QName('dnbeba_BT:x5')

  v8111_m (1 test)

  ```
  {c010, r010} >= 125000
  ```

The following formulaes applies to:

- $a=xs:QName('dnbeba_BT:x5')

  v8112_m (1 test)

  ```
  {c010, r010}>= 20000
  ```

The following formulaes applies to:

- $a=xs:QName('dnbeba_BT:x5')

v8113_m (1 test)

```
{c010, r010}>= 50000
```

The following formulaes applies to:

- $a=xs:QName('dnbeba_BT:x5')

v8114_m (1 test)

```
{c010, r010}>= 0
```

v8115_m (1 test)

```
c010, r010 : F_80.02 = 0 or F_80.02 = 20000 or F_80.02 = 50000 or
F_80.02 = 125000
```

v8129_m (4 tests)

```
r[030, 040, 050, 060] : {c010} >= 0
```

v8133_m (1 test)

```
{c010, r150} >= 0
```

v8134_m (1 test)

```
{c010, r180} >= 0
```

v8141_m (1 test)

```
c010 : if (({r070} = xs:QName('dnbeba_BT:x5')) or ({r080} =
xs:QName('dnbeba_BT:x5')) or ({r090} = xs:QName('dnbeba_BT:x5')) or
({r100} = xs:QName('dnbeba_BT:x5')) or ({r110} =
xs:QName('dnbeba_BT:x5')) or ({r120} = xs:QName('dnbeba_BT:x5'))) then
({r020}(F_80.02 = xs:QName('dnb-crd_RM:x1')) or (F_80.02 =
xs:QName('dnb-crd_RM:x2')) or (F_80.02 = xs:QName('dnb-crd_RM:x3')))
else (true())
```

<u>F_80.02. Cross-validations with other tables: C_01.00</u>

v8065_m (1 test)

```
c010 : {F_80.02, r160} = {C_01.00, r010}
```

v8066_m (1 test)

```
c010 : {F_80.02, r190} = {C_01.00, r010}
```

<u>F_80.02. Cross-validations with other tables: F_81.01</u>

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x1')

v8116_m (1 test)

```
c010 : {F_80.02, r170} = -1 * {F_81.01, r110}
```

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x1')

v8119_m (1 test)

```
c010 : abs({F_80.02, r170} - {F_81.01, r110}) <= 0.2 * {F_81.01,
r110}
```

F_80.02. Cross-validations with other tables: F_81.03

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x3')

v8118_m (1 test)

```
c010 : {F_80.02, r170} = -1 * {F_81.03, r190}
```

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x3')

v8121_m (1 test)

```
c010 : abs(abs({F_80.02, r170}) - abs({F_81.03, r190})) <= (0.2 *
{F_81.03, r190})
```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5')

v8138_m (1 test)

```
{F_81.03, c010, r010} >= 0.5
```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5')

v8139_m (1 test)

```
{F_81.03, c010, r010} >= 0.8
```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5') or $c=xs:QName('dnbeba_BT:x5') or $d=xs:QName('dnbeba_BT:x5') or $e=xs:QName('dnbeba_BT:x5') or $f=xs:QName('dnbeba_BT:x5')

v8140_m (1 test)

```
{F_81.03, c010, r010} = 1
```

F_80.02. Cross-validations with other tables: F_81.02

The following formulaes applies to:

- $a=20000

v8075_m (1 test)

```
{F_81.02, c010, r010} = 0.5
```

The following formulaes applies to:

- $a=50000

v8088_m (1 test)

```
{F_81.02, c010, r010} = 0.8
```

The following formulaes applies to:

- ($a != 20000) and ($a != 50000)

v8089_m (1 test)

```
{F_81.02, c010, r010} = 1
```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5')

v8090_m (1 test)

```
{F_81.02, c010, r010} >= 0.5
```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5')

v8091_m (1 test)

```
{F_81.02, c010, r010}>=0.8
```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5') or $c=xs:QName('dnbeba_BT:x5') or $d=xs:QName('dnbeba_BT:x5') or $e=xs:QName('dnbeba_BT:x5') or $f=xs:QName('dnbeba_BT:x5')

v8092_m (1 test)

```
{F_81.02, c010, r010} = 1
```

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x2')

v8117_m (1 test)

```
c010 : {F_80.02, r170} = -1 * {F_81.02, r090}
```

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x2')

v8120_m (1 test)

```
c010 : abs(abs({F_80.02, r170}) - abs({F_81.02, r090})) <= 0.2 *
{F_81.02, r090}
```

F_80.02. Cross-validations with other tables: C_01.00, F_80.03

v8137_m (1 test)

```
{c010}{C_01.00, r010} + {F_80.02, r170} + {F_80.03, r050} >= 0
```

F_80.02. Cross-validations with other tables: F_80.01, F_80.03

v8108_m (1 test)

```
c010 : if ({F_80.01, r010} = xs:QName('dnb-crd_PS:x1')) then
(exists({F_80.02, r[010, 020, 030, 040, 050, 060, 150-200]})) else if
({F_80.01, r010} = xs:QName('dnb-crd_PS:x2')) then (exists({F_80.03,
r*})) else if ({F_80.01, r010} = xs:QName('dnb-crd_PS:x3')) then
(exists({F_80.02, r[010, 020, 030, 040, 050, 060, 150-200]}) and
exists({F_80.03, r*})) else (true())
```

F_80.02. Cross-validations with other tables: F_81.01, F_81.02, F_81.03

v8107_m (1 test)

```
c010 : if ({F_80.02, r020} = xs:QName('dnb-crd_RM:x1')) then
(count({F_81.01, r010}) > 0) else if ({F_80.02, r020} = xs:QName('dnb-
```

```
crd_RM:x2')) then (count({F_81.02, r010}) > 0) else if ({F_80.02, r020}
= xs:QName('dnb-crd_RM:x3')) then ({r010}(count({F_81.01}) > 0) and
(count({F_81.02}) > 0)) else (true())
```

General information for Electronic Money Institutions

F 80.03 F 80.03

F_80.03. Internal validations

v8069_m (1 test)

```
c010 : {r030} = sum({r[040, 050]})
```

v8070_m (1 test)

```
c010 : {r060} = sum({r[070, 080]})
```

v8073_m (1 test)

```
c010 : {r050} = -0.02 * {r020}
```

v8074_m (1 test)

```
c010 : {r010} = -1 * {r080}
```

v8125_m (1 test)

```
{c010, r010} = 350000
```

v8126_m (1 test)

```
exists({c010, r020})
```

v8135_m (1 test)

```
{c010, r030} >= 0
```

v8136_m (1 test)

```
{c010, r060} >= 0
```

F_80.03. Cross-validations with other tables: F_80.01

v8109_m (1 test)

```
c010, r010 : if ({F_80.01}F_80.01=xs:QName('dnb-crd_PS:x2') or
F_80.01=xs:QName('dnb-crd_PS:x3')) then (count({F_80.03}) > 0) else
true()
```

F_80.03. Cross-validations with other tables: C_01.00

v8071_m (1 test)

```
c010 : {F_80.03, r040} = {C_01.00, r010}
```

v8072_m (1 test)

```
c010 : {F_80.03, r070} = {C_01.00, r010}
```

F_80.03. Cross-validations with other tables: C_01.00, F_80.02

v8137_m (1 test)

```
{c010}{C_01.00, r010} + {F_80.02, r170} + {F_80.03, r050} >= 0
```

F_80.03. Cross-validations with other tables: F_80.01, F_80.02

v8108_m (1 test)

```
c010 : if ({F_80.01, r010} = xs:QName('dnb-crd_PS:x1')) then
(exists({F_80.02, r[010, 020, 030, 040, 050, 060, 150-200]})) else if
({F_80.01, r010} = xs:QName('dnb-crd_PS:x2')) then (exists({F_80.03,
r*})) else if ({F_80.01, r010} = xs:QName('dnb-crd_PS:x3')) then
(exists({F_80.02, r[010, 020, 030, 040, 050, 060, 150-200]}) and
exists({F_80.03, r*})) else (true())
```

Base for supervisory fee

F 80.04 F 80.04

F_80.04. Internal validations

v8127_m (1 test)

```
exists({c010, r010})
```

Method A - Own funds based on fixed overheads (based on (EU) 2015/337 Article 9 Method A)

F 81.01 F 81.01

F_81.01. Internal validations

v8122_m (1 test)

```
c010 : {r090} = sum({r[020, 030, 040, 050, 060, 070, 080]})
```

v8123_m (1 test)

```
c010 : {r100} = {r010} - {r090}
```

v8124_m (1 test)

```
c010 : {r110} = 0.1 * {r100}
```

F_81.01. Cross-validations with other tables: F_80.02

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x1')

  v8116_m (1 test)

  ```
  c010 : {F_80.02, r170} = -1 * {F_81.01, r110}
  ```

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x1')

  v8119_m (1 test)

  ```
  c010 : abs({F_80.02, r170} - {F_81.01, r110}) <= 0.2 * {F_81.01,
  r110}
  ```

F_81.01. Cross-validations with other tables: F_80.02, F_81.02, F_81.03

v8107_m (1 test)

```
c010 : if ({F_80.02, r020} = xs:QName('dnb-crd_RM:x1')) then
(count({F_81.01, r010}) > 0) else if ({F_80.02, r020} = xs:QName('dnb-
crd_RM:x2')) then (count({F_81.02, r010}) > 0) else if ({F_80.02, r020}
= xs:QName('dnb-crd_RM:x3')) then ({r010}(count({F_81.01}) > 0) and
(count({F_81.02}) > 0)) else (true())
```

Calculation of own funds - Method B - (EU) 2015/337 Article 9

F 81.02 F 81.02

<u>F_81.02. Internal validations</u>

v8076_m (1 test)

```
c010 : {r030} = sum({r[040, 050, 060, 070, 080]})
```

The following formulaes applies to:

- $a <= 5000000

  v8077_m (1 test)

  ```
  c010 : {r040} = {r020} * 0.04
  ```

The following formulaes applies to:

- $a > 5000000 and $a <= 10000000

  v8078_m (1 test)

  ```
  c010 : {r050} = 0.025 * ({r020} - 5000000)
  ```

The following formulaes applies to:

- $a > 10000000 and $a <= 100000000

  v8079_m (1 test)

  ```
  c010 : {r060} = 0.01 * ({r020} - 10000000)
  ```

The following formulaes applies to:

- $a > 100000000 and $a <= 250000000

  v8080_m (1 test)

  ```
  c010 : {r070} = 0.005 * ({r020} - 100000000)
  ```

The following formulaes applies to:

- $a > 250000000

  v8081_m (1 test)

  ```
  c010 : {r080} = 0.0025 * ({r020} - 250000000)
  ```

The following formulaes applies to:

- $a <= 5000000

  v8082_m (1 test)

  ```
  c010 : {r050} = 0 and {r060} = 0 and {r070} = 0 and {r080} = 0
  ```

The following formulaes applies to:

- $a > 5000000 and $a <= 10000000

  v8083_m (1 test)

  ```
  c010 : {r040} = 200000 and {r060} = 0 and {r070} = 0 and {r080} =
  0
  ```

The following formulaes applies to:

- $a > 10000000 and $a <= 100000000

  v8084_m (1 test)

  ```
  c010 : {r040} = 200000 and {r050} = 125000 and {r070} = 0 and
  {r080} = 0
  ```

The following formulaes applies to:

- $a > 100000000 and $a <= 250000000

  v8085_m (1 test)

  ```
  c010 : {r040} = 200000 and {r050} = 125000 and {r060} = 900000
  and {r080} = 0
  ```

The following formulaes applies to:

- $a > 250000000

  v8086_m (1 test)

```
c010 : {r040} = 200000 and {r050} = 125000 and {r060} = 900000
and {r070} = 750000
```

v8087_m (1 test)

```
c010 : {r090} = {r030} * {r010}
```

v8130_m (1 test)

```
{c010, r020} >= 0
```

v8142_m (1 test)

```
c010, r010 : (F_81.02 = 0.5) or (F_81.02 = 0.8) or (F_81.02 = 1)
```

F_81.02. Cross-validations with other tables: F_80.02

The following formulaes applies to:

- $a=20000

  v8075_m (1 test)

  ```
  {F_81.02, c010, r010} = 0.5
  ```

The following formulaes applies to:

- $a=50000

  v8088_m (1 test)

  ```
  {F_81.02, c010, r010} = 0.8
  ```

The following formulaes applies to:

- ($a != 20000) and ($a != 50000)

  v8089_m (1 test)

  ```
  {F_81.02, c010, r010} = 1
  ```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5')

  v8090_m (1 test)

  ```
  {F_81.02, c010, r010} >= 0.5
  ```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5')

v8091_m (1 test)

```
{F_81.02, c010, r010}>=0.8
```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5') or $c=xs:QName('dnbeba_BT:x5') or $d=xs:QName('dnbeba_BT:x5') or $e=xs:QName('dnbeba_BT:x5') or $f=xs:QName('dnbeba_BT:x5')

v8092_m (1 test)

```
{F_81.02, c010, r010} = 1
```

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x2')

v8117_m (1 test)

```
c010 : {F_80.02, r170} = -1 * {F_81.02, r090}
```

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x2')

v8120_m (1 test)

```
c010 : abs(abs({F_80.02, r170}) - abs({F_81.02, r090})) <= 0.2 *
{F_81.02, r090}
```

F_81.02. Cross-validations with other tables: F_80.02, F_81.01, F_81.03

v8107_m (1 test)

```
c010 : if ({F_80.02, r020} = xs:QName('dnb-crd_RM:x1')) then
(count({F_81.01, r010}) > 0) else if ({F_80.02, r020} = xs:QName('dnb-
crd_RM:x2')) then (count({F_81.02, r010}) > 0) else if ({F_80.02, r020}
= xs:QName('dnb-crd_RM:x3')) then ({r010}(count({F_81.01}) > 0) and
(count({F_81.02}) > 0)) else (true())
```

Calculation of own funds - Method C - (EU) 2015/337 Article 9

F 81.03 F 81.03

F_81.03. Internal validations

v8093_m (1 test)

```
c010 : {r030} = sum({r[040, 050, 060, 070, 080, 090]})
```

v8094_m (1 test)

```
c010 : {r020} = avg({r[030, 100, 110]})
```

v8095_m (1 test)

```
c010 : if ((0.8 * {r020}) > {r030}) then ({r120} = 0.8 * {r020}) else
({r120} = {r030})
```

v8096_m (1 test)

```
c010 : {r130} = sum({r[140-180]})
```

The following formulaes applies to:

- $a <= 2500000

  v8097_m (1 test)

  ```
  c010 : {r140} = 0.1 * {r120}
  ```

The following formulaes applies to:

- $a <= 2500000

  v8098_m (1 test)

  ```
  c010 : {r150}=0 and {r160} = 0 and {r170} = 0 and {r180} = 0
  ```

The following formulaes applies to:

- $a > 2500000 and $a <= 5000000

  v8099_m (1 test)

  ```
  c010 : {r150} = 0.08 * ({r120} - 2500000)
  ```

The following formulaes applies to:

- $a > 2500000 and $a <=5000000

  v8100_m (1 test)

  ```
  c010 : {r140}=250000 and {r160} = 0 and {r170} = 0 and {r180} = 0
  ```

The following formulaes applies to:

- $a > 5000000 and $a <= 25000000

v8101_m (1 test)

```
c010 : {r160} = 0.06 * ({r120} - 5000000)
```

The following formulaes applies to:

- $a > 5000000 and $a <= 25000000

v8102_m (1 test)

```
c010 : {r140}=250000 and {r150} = 200000 and {r170} = 0 and
{r180} = 0
```

The following formulaes applies to:

- $a > 25000000 and $a <= 50000000

v8103_m (1 test)

```
c010 : {r170} = 0.03 * ({r120} - 25000000)
```

The following formulaes applies to:

- $a > 25000000 and $a <= 50000000

v8104_m (1 test)

```
c010 : {r140}=250000 and {r150} = 200000 and {r160} = 1200000 and
{r180} = 0
```

The following formulaes applies to:

- $a > 50000000

v8105_m (1 test)

```
c010 : {r180} = 0.015 * ({r120} - 50000000)
```

The following formulaes applies to:

- $a > 50000000

v8106_m (1 test)

```
c010 : {r140}=250000 and {r150} = 200000 and {r160} = 1200000 and
{r170} = 750000
```

v8143_m (1 test)

```
c010, r010 : (F_81.03 = 0.5) or (F_81.03 = 0.8) or (F_81.03 = 1)
```

<u>F_81.03. Cross-validations with other tables: F_80.02</u>

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x3')

v8118_m (1 test)

```
c010 : {F_80.02, r170} = -1 * {F_81.03, r190}
```

The following formulaes applies to:

- $a = xs:QName('dnb-crd_RM:x3')

v8121_m (1 test)

```
c010 : abs(abs({F_80.02, r170}) - abs({F_81.03, r190})) <= (0.2 *
{F_81.03, r190})
```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5')

v8138_m (1 test)

```
{F_81.03, c010, r010} >= 0.5
```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5')

v8139_m (1 test)

```
{F_81.03, c010, r010} >= 0.8
```

The following formulaes applies to:

- $b=xs:QName('dnbeba_BT:x5') or $c=xs:QName('dnbeba_BT:x5') or $d=xs:QName('dnbeba_BT:x5') or $e=xs:QName('dnbeba_BT:x5') or $f=xs:QName('dnbeba_BT:x5')

v8140_m (1 test)

```
{F_81.03, c010, r010} = 1
```

F_81.03. Cross-validations with other tables: F_80.02, F_81.01, F_81.02

v8107_m (1 test)

```
c010 : if ({F_80.02, r020} = xs:QName('dnb-crd_RM:x1')) then
(count({F_81.01, r010}) > 0) else if ({F_80.02, r020} = xs:QName('dnb-
crd_RM:x2')) then (count({F_81.02, r010}) > 0) else if ({F_80.02, r020}
= xs:QName('dnb-crd_RM:x3')) then ({r010}(count({F_81.01}) > 0) and
(count({F_81.02}) > 0)) else (true())
```

Recovery and exit triggers

F 82.00 F 82.00