



**Financial Services
Commission**

Notes for Completion UCITS Manager Supervisory Return

Issued: March 2013

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Introduction

These notes for completion are meant to provide clarification on the completion of the return. They are not a replacement for legislative or other requirements that may apply, from time to time.

These reporting instructions cover the Supervisory Return for UCITS Managers authorised under the Financial Services (Collective Investment Schemes) Act 2011 and include the regulatory requirements set out in the Recast of the Undertakings for Collective Investment in Transferable Securities Directive (UCITS IV).

The return provides a snap-shot of the financial position, and related financial information, of an entity at the period end.

The main purpose of the return is to arrive at an 'Own Funds' figure in order to assess whether the firm is, and continues to meet, the minimum requirements of UCITS IV and from there, establish whether a firm is meeting its prudential requirements.

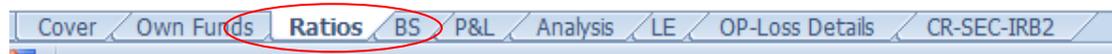
The return must be:

- Original
- Submitted within 21 days of the quarter end
- Signed by Senior Management (two signatures required)

Excel Templates

The return is made up of a number of sheets and is standard for all UCITS Managers. Each tab along the bottom left-hand corner of the page enables the user to navigate from sheet to sheet.

Fig. 1



The cells in each sheet are protected and cannot be altered. The only cells that can be completed are shaded in yellow. The results fields, which are automatically calculated by the spreadsheet, are shaded in blue. Cells that are shaded in grey represent figures which the sheet automatically picks up from another sheet or another cell belonging to that sheet.

Some sheets are enabled with validation checks. If a figure has been calculated incorrectly, or does not conform with the relevant capital requirements (i.e. Own Funds) this will be highlighted in red and needs to be reviewed and addressed by senior management before the return is submitted to the FSC.

For ease of reference each sheet has numbered rows, with some sheets also incorporating column headings. These references should be used where possible when communicating with the FSC. This referencing is also used in the guidance set out in Appendix A.

Specific Guidance - Appendix A

The table set out in Appendix A provides a comprehensive guide through the return and describes what information is required.

These notes mostly make reference to the sections in one or more of; Legislation, Regulations, Guidance Notes or Directives. A number of fields will require consideration of whole sections of legislation/regulation etc.

To note that various requirements introduced via the Capital Requirements Directive apply to UCITS Managers as specified in the UCITS IV Directive, transposed locally via the Financial Services (Collective Investment Schemes) Act 2011.

For the purposes of Appendix A the following abbreviations have been used:

- CIS Regulations = Financial Services (Collective Investment Schemes) Regulations 2011.
- BCACI Regulations = Banking (Capital Adequacy of Credit Institutions) Regulations 2007.
- FSCAIF Regulations = Financial Services (Capital Adequacy of Investment Firms) Regulations 2007.

When printing up the return please ensure that this is printed as a workbook.

Any questions in relation to the UCITS Manager Return or Notes for Completion should in the first instance be directed to funds@fsc.gi.

<u>Section</u>	<u>Subsection</u>	<u>Reference</u>	<u>Notes</u>
Version 1.0			
Own Funds Calculation			
1.00	Own Funds		
1.02	Capital - Ordinary Share Capital	BCACI Regulations 7(1)(a) - Article 22 of Directive 86/635/EEC (Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions) has been used to expand on this paragraph	Calculated automatically by the sheet
1.03	Capital - Share Premium Account	BCACI Regulations 7(1)(a) - Article 22 of Directive 86/635/EEC (Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions) has been used to expand on this paragraph. TO ADD BOLD 7(1)(a).	Calculated automatically by the sheet
1.04	Total	BCACI Regulations 7(1)(a) - Article 22 of Directive 86/635/EEC (Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions) has been used to expand on this paragraph	Calculated automatically by the sheet
1.06	Reserves	BCACI Regulations 7(1)(b) - Article 23 of Directive 86/635 (Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions) has been used to expand on this paragraph	Calculated automatically by the sheet
1.07	Minority Interest	BCACI Regulations 7(1)(b) - Article 23 of Directive 86/635 (Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions) has been used to expand on this paragraph	Calculated automatically by the sheet
1.08	Interim Profits	BCACI Regulations 7(1)(b) - Article 23 of Directive 86/635 (Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions) has been used to expand on this paragraph.	Calculated automatically by the sheet
1.09	(-) Net gains from securitisation	BCACI Regulations 7(1)(b) - Article 23 of Directive 86/635 (Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions) has been used to expand on this paragraph	Calculated automatically by the sheet
1.10	Valuation differences eligible as original own funds	BCACI Regulations 7(1)(b) - Article 23 of Directive 86/635 (Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions) has been used to expand on this paragraph	
1.12	General Provisions	BCACI Regulations 7(1)(c) within the meaning of Article 38 of Directive 86/635/EEC	Calculated automatically by the sheet

1.13	Specific Instruments	12A of the FSCACI Regulations describes the requirements for the use of the instruments as specified in 7(1)(ca) of the FSCACI for the own funds calculation	
1.15	Revaluation Reserves	BCACI Regulations 7(1)(d) - as specified in article 33 of Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies	Calculated automatically by the sheet
1.16	Value Adjustments	BCACI Regulations 7(1)(e) - as specified in article 37 of Directive 86/635/EEC (Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions)	
1.17	Other securities and instruments	BCACI Regulations 7(1)(f)	
1.18	Preference Shares & Subordinated Debt	BCACI Regulations 7(1)(g)	Calculated automatically by the sheet
1.19	Own Shares at book value	BCACI Regulations 7(1)(h)	Calculated automatically by the sheet
1.20	Intangible assets	BCACI Regulations 7(1)(i) - as specified in article 4(9) of Directive 86/635/EEC (Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions)	Calculated automatically by the sheet
1.21	Material losses in current financial year	BCACI Regulations 7(1)(j)	Calculated automatically by the sheet
1.23	Holdings in credit institutions representing => 10% of their capital base	BCACI Regulations 7(1)(k)	Calculated automatically by the sheet
1.24	Holdings in credit institutions representing < 10% of their capital base	BCACI Regulations 7(1)(l)	Calculated automatically by the sheet
1.25	Holdings of other institutions >10% of their capital base	BCACI Regulations 7(1)(m)	Calculated automatically by the sheet
1.26	Other instruments and sub-ordinated debt of credit institutions	BCACI Regulations 7(1)(n)	Calculated automatically by the sheet
1.27	Holding in the capital of insurance undertakings	BCACI Regulations 7(1)(o)	Calculated automatically by the sheet
1.28	Instruments consisting of the solvency margin of insurance undertakings	BCACI Regulations 7(1)(p)	Calculated automatically by the sheet
1.29	Credit Risk IRB deductions	BCACI Regulations 7(1)(q)	Please enter without negative sign
1.33	Securitisation - IRB approach	BCACI Regulations 7(1)(r)	Calculated automatically by the sheet
1.36	Other deductions	BCACI Regulations 7(1)(s)	Please enter without negative sign.
1.40	Own Funds of Firm		Calculated automatically by the sheet
2.00	Minimum Level of Own Funds Required	CIS Regs 5(1)(a)	Calculated automatically by sheet
2.01	Portfolio Values		
2.02	Value of portfolios	CIS Regs 5(1)(a)(ii)	Picked up from relevant cell in Analysis sheet
2.03	Excess needed	CIS Regs 5(1)(a)(i)	Calculated automatically by the sheet
2.04	Charge on excess	CIS Regs 5(1)(a)(i)	Calculated automatically by the sheet
2.05	Additional capital requirement		Calculated automatically by the sheet
2.09	Expenditure		

2.10	Previous year	CIS Regs 5(1)(a)(iii) refer to FSCAIF Regulation 17 - Article 21 of Directive 2006/49/EC.	This field should include amounts relating to the firm's fixed overheads for the preceding year. These figures should be audited. Annual figure should be provided. Where a firm has not completed a year's business (hence does not have audited financial statements available) projected business plan figures should be used.
3.00	Minimum Own Funds Required		Calculated automatically by the sheet
4.00	Own Funds criteria met?		System will automatically generate this response (Yes or NO).

Supervisory Ratios

1.00	Solvency Ratio		
	1.01	Own Funds	Picks up figures calculated in the Own Funds Sheet
	1.02	Own Funds Required	Picks up figures calculated in the Own Funds Sheet
	1.03	Own funds surplus	Calculated automatically by the sheet
	1.04	Solvency Ratio	Calculated automatically by the sheet
2.00	Subordinated debt ratio		
	2.01	Amount of Subordinated debt	Calculated automatically by the sheet
	2.02	Original Own Funds	Calculated automatically by the sheet
3.00	Minimum Own Funds Requirement ratio		
	3.01	Own Funds	Picks up figure from 1.01 above
	3.02	Minimum Capital requirement in Euros	Euro minimum capital requirement as set by the directive (i.e. 125,000 Euros for UCITS Managers).
	3.03	Exchange rate	Please input exchange rate stipulated by FSC Euro Exchange Rate Newsletter.
	3.04	Minimum Capital Requirement reporting currency	Calculated automatically by the sheet

Balance Sheet

1.00	Fixed assets		To be completed in line with the information required in subsections
2.00	Current Assets		To be completed in line with the information required in subsections
3.00	Investments	BCACI Regulations in line with some components required by own funds calculation	To be completed in line with the information required in subsections
4.00	Insurance Undertakings	BCACI Regulations in line with some components required by own funds calculation	To be completed in line with the information required in subsections
5.00	Total Assets		Calculated automatically by the sheet
6.00	Creditors: amounts falling due within one year		To be completed in line with the information required in subsections
7.00	Creditors: amounts falling due after more than one year		To be completed in line with the information required in subsections
8.00	Provisions for liabilities and charges		To be completed in line with the information required in subsections
9.00	Provisions		To be completed in line with the information required in subsections
10.00	Total Liabilities		Calculated automatically by the sheet

11.00	Total Assets less total liabilities		Calculated automatically by the sheet
12.00	Capital & Other Funds	BCACI Regulations in line with some components required by own funds calculation	To be completed in line with the information required in subsections
13.00	Non-eligible capital instruments		To be completed in line with the information required in subsections. (13.01 should not include current year losses, because 7(j) of BCACI Regulations requires current year losses to be eligible capital)
14.00	Total capital and reserves		Calculated automatically by the sheet

Profit and Loss Account, Quarterly Results

1.00	Revenue		
2.00	Commissions on transactions		To be completed in line with the information required in subsections
3.00	Interest and dividends		
4.00	Expenditure		To be completed in line with the information required in subsections
7.00	Profit (Loss) for the reporting period		Calculated automatically by the sheet
8.00	Cumulative Profit (Loss) for the year		This should include figures for the quarters from the last year end until the quarter end
9.00	Interest held in suspense		These figures will later be compared to the figures submitted in the annual accounts

Balance Sheet (On & Off) Further Analysis

1.00	Contingent Liabilities		Contingent liabilities arising in the normal course of business and those contingent liabilities which would arise from the drawing down in full of undrawn advised facilities (whether revocable or irrevocable, conditional or unconditional) which the firm has committed itself to provide. This would include: (a) direct credit substitutes (including guarantees, standby letters of credit serving as financial guarantees, bills accepted by the reporting institution but not held by it, 'per aval' endorsements and other endorsements with equivalent effect); (b) claims sold with recourse, where the credit risk remains with the reporting bank; (c) transaction related contingents not having the character of direct credit substitutes (including tender and performance bonds, bid bonds, warranties, standby letters of credit related to particular transactions, retention money guarantees, import and export excise duty bonds, VAT bonds); (d) undrawn documentary letters of credit issued or confirmed; and (e) those arising from similar transactions entered into by the reporting institution.
2.00	Staff Numbers		
	2.01	Expatriate	Enter total number of expatriate staff. Expatriate staff are staff on short term contracts from abroad.

	2.02	Locally Employed		Enter total number of locally employed staff.
3.00	Clients			
	3.02	UCITS - common funds	CIS Regs 5(1)(a)(ii)	Enter number of UCITS established as common funds to which the firm provides services and amount of portfolio. Common funds managed by the management company including portfolios for which it has delegated the management function but excluding portfolios that it is managing under delegation.
	3.03	UCITS - investment companies	CIS Regs 5(1)(a)(ii)	Enter number (and portfolio amount) of UCITS established as investment companies for which the management company is the designated management company.
	3.04	Non-UCITS	CIS Regs 5(1)(a)(ii)	Enter the number (and portfolio amount) of other collective investment undertakings managed by the management company including portfolios for which it has delegated the management function but excluding portfolios that it is managing under delegation.
	3.05	Individuals		Number of individuals (not collective investment schemes) that are serviced by the firm and amount of portfolio.
	3.06	Total		Automatically calculated by the sheet.
4.00	Derivatives Contracts			
4.02	Notional amounts by underlying exposures			Notional Amounts = Face value of the contracts
	4.03	OTC contracts		Over-the-counter contracts
4.07	OTC Market values and potential credit exposure			
	4.09	Contracts held for trading purposes; (a) Gross positive market value		Gross positive market value = the sum of the replacement value of all contracts that are in a current gain position to the reporter at current market prices (and therefore, if they were settled immediately, would represent claims on counterparties)
	4.10	Contracts held for trading purposes; (b) Gross negative market value		Gross negative market value = the sum of the values of all contracts that have a negative value on the reporting date (i.e. those that are in a current loss position and therefore, if they were settled immediately, would represent liabilities of the dealer to its counterparties)
	4.12	Contracts held for other than trading; (a) Gross positive market value		Gross positive market value = the sum of the replacement value of all contracts that are in a current gain position to the reporter at current market prices (and therefore, if they were settled immediately, would represent claims on counterparties)
	4.13	Contracts held for other than trading; (b) Gross negative market value		Gross negative market value = the sum of the values of all contracts that have a negative value on the reporting date (i.e. those that are in a current loss position and therefore, if they were settled immediately, would represent liabilities of the dealer to its counterparties)

Analysis of Large Exposures

A UCITS Manager is requested to report exposures to a client or group of connected clients where its value is equal to or exceeds 10% of its own funds. A firm should have sound administrative and accounting procedures and adequate internal control mechanisms for identifying and recording all large exposures and subsequent changes to them. It is expected that a firm should not incur an exposure to a client or group of connected clients in its non-trading book for which the value exceeds 25% of its own funds. Where these are related to the firm, this shall be reduced to 20%. A firm may not incur large exposures which exceed 800% of its own funds.

Column A	Counterparty		The identity of a counterparty will generally be one of the following: (i) the borrower (customer); (ii) the person guaranteed (where the reporting bank is providing such guarantee); (iii) in the case of a security held, the issuer of a security; (iv) or in the case of a derivatives contract the party with whom the contract was made.
Column B	Amount	Maximum amount of the exposure during the reporting period	For measurement of exposures please refer to the Guidance Note on Concentration, particularly Section 4. This should include claims on a counterparty including actual claims, and potential claims which would arise from the drawing down in full of undrawn advised facilities (whether revocable or irrevocable, conditional or unconditional) which the credit institution has committed itself to provide, and claims which the credit institution has committed itself to purchase or underwrite.
Column E	Current Exposure		Amount of exposure as at quarter end
Column F	Specific Bad Debt Provisions at Reporting Date		Enter here the net charge for specific and general bad debt provision as at reporting date
Column G	Arrears on interest payments at reporting date		Enter the arrears on interest payments as at reporting date
Column H	Date interest last paid		
Column I	State whether fully paid up to date		Answer Yes or No, please select from drop down box.
Column J/K/L/M	Security (2) F/C/S/G		F = Foreign Currency. C = Secured on Cash. S = OECD Government Stock. G = Parent Bank Guarantee
Column N	Counterparty Type (3)		As per the footnote (3) on the sheet of the return
Column R	Trading Book Exposure or Non-Trading Book Exposure (T or N)		You should select 'T' or 'N' from the drop down box. T for exposures which are in relation to the Trading Book and N for Non-Trading Book exposures. For Trading book exposures columns S and T have to be completed in line with the guidance provided in the Guidance Note for Concentration Risk. For Non-trading book exposures these should meet the limit set in the Regulations and in 5.3 of the Guidance Note e.g. can not exceed 25% of own funds. Non trading book exposures should not be included in Column S, however, if trading book exposures do not exceed 25% of own funds non trading book exposures may be included in the manner described in section 5 of the Guidance Note on Concentration risk.
2.00	Large Exposures Capital Base Calculation		
	2.01	Own Funds (current and agreed)	Automatically generated by the sheet

2.02	10% of Own Funds (current and agreed)		Automatically generated by the sheet
2.02	20% of Own Funds (current and agreed)		Automatically generated by the sheet
2.03	25% of Own Funds (current and agreed)		Automatically generated by the sheet
2.04	800% of Own Funds (current and agreed)		Automatically generated by the sheet
2.06	Total Amount of Non Trading Book Exposures		Automatically generated by the sheet
2.07	Less Non Trading Book Exposure		Automatically generated by the sheet, if this figure is less than 25% of own funds the sheet will ask for exposures to be deducted from this capital charge limit in the manner described in paragraphs 5.5.5.5 and 5.5.5.6 of Guidance Note on Concentration Risk.
Loss Details - Major operational risk losses recorded in the last year or which are still open			
Losses over GBP 5,000 or equivalent should be reported			
Column A	Internal reference number		Internal code used by the firm in its internal database in order to identify each loss
Column B	Gross loss amount	BCACI Regulations Sch 10	
Column C	Of which: unrealised		The part of the gross loss amount not yet accounted for
Column D	Status ended? Y or N		Yes, if the loss amount is finally determined and there is no expectation on additional losses
Column E	Loss already recovered	BCACI Regulations Sch 10	Any amount recovered by the institution in the course of its activities trying to revert the impact of a loss event. Accordingly, no recovery from insurance is included.
Column F	Loss already recovered from risk transfer mechanisms	BCACI Regulations Sch 10	Payments received in compensation of operational risk losses which were covered by risk transfer mechanisms
Column G	Loss potentially to be recovered directly or from risk transfer mechanisms	BCACI Regulations Sch 10	Any amount that is expected yet to be recovered by, either the institutional in the course of its activities trying to revert the impact of a loss event, or as a compensation of operational risk losses covered by the risk transfer mechanisms.
Column H	Related to Credit Risk or Market Risk CR or MR	BCACI Regulations Sch 10	CR = Credit Risk; MR = Market Risk
Column I/J/K/L/M/O	Breakdown of loss (%) by Business Line	BCACI Regulations Sch 10, table 2	For meaning of code for each business line see Glossary: Abbreviation
Column P	Risk Event type (number)	Guidance note OR 5.26 (table)	1 being Internal Fraud, 7, being Execution, Delivery & Process Management.
Column Q	Risk event type (Letter)		The letter used for each column for Historical internal loss data by business line and loss type classification event type in.
Column R	Occurrence	BCACI Regulations Sch 10	Date when the event occurred or when it started
Column S	Recognition	BCACI Regulations Sch 10	Date when the event was first recognised
Column T	First Payment from risk transfer mechanisms	BCACI Regulations Sch 10	Date when the first compensation from an insurance company is received

Credit Risk - Securitisations - Internal Ratings Based Approach			
Column A	Total amount of securitisation exposures originated	In case of early amortization clauses, institutions must specify the amount of "investors' interest" as defined in BCACI Regulations Sch 9	Originator credit institutions must report the current amount of exposures underlying a securitisation transaction.
Column B/C/D	Synthetic securitisations: Credit protection to the securitised exposures	BCACI Regulations Sch 9	
Column B	(-) Funded Credit Protection (Cvam)	BCACI Regulations Sch 9	
Column C	(-) Unfunded credit protection adjusted values (Ga)	BCACI Regulations Sch 9	
Column D	Notional amount retained or repurchased of credit protection		The effect of supervisory haircuts in the credit protection should not be taken into account when computing the retained or repurchased amount of credit protection
Column E	Securitisation positions: Original exposure pre conversion factors	Securitisation positions according to BCACI Regulations Sch 9	Note: without applying credit conversion factors and gross of value adjustments and provisions. Netting only relevant with respect to multiple derivative contracts provided to the same SSPE, covered by eligible netting agreement For originators in synthetic securitisations will be the result of the column computation: (A) + (B) + (C) + (D)
Column F	Fully adjusted exposure value (E*)	Securitisation positions according BCACI Regulations Sch 9, therefore without applying the conversion figures laid down in the same	
Column G/H/I/J	Breakdown of the fully adjusted exposure value (E*) of off balance sheet items according to conversion factors	BCACI Regulations Sch 9	
Column K	Exposure value	Securitisation positions according to BCACI Regulations Sch 9	
Column L	(-) Exposure value deducted from own funds	BCACI Regulations Sch 9	
Column M	Exposure value subject to risk weights	BCACI Regulations Sch 9	=column K+L
Column N/O/P/Q/R/S/T/U	Ratings based method	BCACI Regulations Sch 9	
Column V	Rated	BCACI Regulations Sch 9	
Column W	Unrated	BCACI Regulations Sch 9	
Column X	Supervisory formula method	BCACI Regulations Sch 9	
Column Y	Average risk weight	BCACI Regulations Sch 9	For positions with credit risk mitigation, the credit institution shall indicate the "effective risk weight" of the position when full protection has been received, according to what is established in the reg. When the position benefits from partial protection, the credit institution must apply the Supervisory Formula Method using the T adjusted according to what is established in the reg. Exposure value weighted average risk weight should be provided.
Column Z	Look-through	BCACI Regulations Sch 9	
Column AA	Internal assessment approach	BCACI Regulations Sch 9	

Column AB	Average risk weight			Exposure value weighted average risk weight should be provided
Column AC	Reduction in risk weighted exposure amount due to value adjustments and provisions (-)	BCACI Regulations Sch 9		Only applicable for originators and when the exposure has not been deducted from own funds
Column AD	Risk weighted exposure amount	BCACI Regulations Sch 9		Without taking into account the provisions regarding the maximum risk-weighted exposure amounts as specified in the Regulations
Column AE	Total capital requirements before CAP	BCACI Regulations Sch 9		Capital requirements derived from the risk weighted exposure amount without taking into account the provisions in the Regulations regarding the maximum risk-weighted exposure amounts
Column AF	Total capital requirements after CAP	BCACI Regulations Sch 9		Total capital requirements subject to securitisation treatment after applying the cap as specified in the Regulations
1.00	Originator	BCACI Regulations 2		
	1.01	On balance sheet items and derivatives		See Credit Risk Standardised Approach sheet
	1.02	Most senior	BCACI Regulations Sch 9	
	1.03	Mezzanine		All tranches that do not qualify as most senior or first losses will be included in this category.
	1.04	First Loss	BCACI Regulations 2 & BCACI Regulations Sch 9	Positions in those securitisation tranches (as specified in BCACI Regulations 2) that will take the first Euro of loss (e.g. refundable purchase discounts, subordinated loans, or credit protection provided to such tranches). Nevertheless, if this tranche does not provide a significant meaningful credit enhancement (as referred to in BCACI Regulations Sch 9) to the next tranche in the ranking of the securitisation, also this latter tranche will be considered as a first loss tranche. This assessment of the credit enhancement provided by the different tranches will be repeated until the credit enhancement provided by first loss tranche or tranches is deemed to be meaningful.
	1.05	Off balance sheet items and derivatives	For interest rate and currency swaps they should provide the exposure value according to BCACI Regulations Sch 9 specified in the Credit Risk Standardised Approach sheet.	See Credit Risk Standardised Approach sheet. This category includes any off-balance sheet exposures provided to a securitisation structure. For liquidity facilities, credit facilities, service cash advances and market disruption lines, institutions should provide the undrawn amount.
	1.06	Early amortisation	BCACI Regulations 50	Only relevant for originators in revolving exposure securitisations containing early amortisation provisions.
2.00	Investor			Credit institution that holds a securitisation positions in a securitisation transaction for which it is neither originator nor sponsor
3.00	Sponsor	BCACI Regulations 2		If a sponsor is also securitising its own assets, it should fill in in the originator's rows the information regarding its own securitised assets