INSTRUCTIONS FOR THE REPORTING OF CVA RISK

<u>Instructions concerning specific positions</u>

Columns	
010	**<u>Exposure value</u>** Article 373 (1) and 374 (1) of CRR Total EAD from all transactions subject to CVA charge
020	**<u>Of which: OTC derivatives</u>** Article 373 (1) and 374 (1) in accordance with Article 372 (1) of CRR The part of the total counterparty credit risk exposure due to OTC derivatives unless OTC derivatives and SFTs are netted by institutions using the IMM.
030	**<u>Of which: SFT</u>** Article 373 (1) and 374 (1) in accordance with Article 372 (2) of CRR The part of the total counterparty credit risk exposure due to SFTs unless OTC derivatives and SFTs are netted by institutions using the IMM.
040	**<u>MULTIPLICATION FACTOR (mc) x AVERAGE OF PREVIOUS 60 WORKING DAYS (VaRavg)</u>** Article 373 (5) of CRR VaR calculation based on internal models for market risk
050	**<u>PREVIOUS DAY (VaRt-1)</u>** See instructions referring to column 040
060	**<u>MULTIPLICATION FACTOR (ms) x AVERAGE OF PREVIOUS 60 WORKING DAYS (SVaRavg)</u>** See instructions referring to column 040
070	**<u>LATEST AVAILABLE (SVaRt-1)</u>** See instructions referring to column 040
080	**<u>OWN FUNDS REQUIREMENTS</u>** Article 87 (3) d) Own funds requirements for CVA Risk calculated via the chosen method
090	**<u>TOTAL RISK EXPOSURE AMOUNT</u>** Article 87 (4) b) Own funds requirements multiplied by 12,5 to make it comparable to RWA
100	**<u>Number of counterparties</u>**

	Article 372 Number of counterparties included in calculation of own funds for CVA risk Counterparties are a subset of obligors. They only exist in case of derivatives transactions or SFTs where they are simply the other contracting party.
110	**INCURRED CVA** Article 268 (6) of CRR Accounting provisions due to decreased credit worthiness of derivatives counterparties
120	**EXPECTED LOSS AMOUNT** Article 154 (1) If available, the expected loss due to counterparty defaults used for pricing purposes
130	**MEAN CREDIT SPREAD** Exposure-weighted average of the counterparties´ credit spreads
140	**SINGLE NAME CDS** Article 375 Nr. a) Total notional amounts of single name CDS used as hedge for CVA risk as prescribed in Articles 373-375
150	**INDEX CDS** Article 375 Nr. b) Total notional amounts of index CDS used as hedge for CVA risk as prescribed in Articles 373-375

Rows	
010	**CVA risk total** Sum of rows 020-040 as applicable
020	**According to Advanced method** Advanced CVA risk method as prescribed by Article 373 & 375
030	**According to Standardised method** Standardised CVA risk method as prescribed by Article 374 & 375
040	**Based on OEM** Amounts subject to the application of Art. 374a