EN

ANNEX II

‘ANNEX II

**INSTRUCTIONS FOR REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS**

**PART II: TEMPLATE RELATED INSTRUCTIONS**

(…)

10. C 36.00 EXPOSURES TO CRYPTO ASSETS

10.1 General remarks

1. This template shall be used to provide information on the exposures to crypto assets as required under Article 501d, paragraphs 2 and 3 of Regulation (EU) No 575/2013.
2. Exposures in crypto assets shall be reported only in this template.

10.2 instructions concerning specific positions

|  |  |
| --- | --- |
| Column | Legal references and instructions |
| 0010 | Exposure value  Value of the exposures to crypto-assets for the different types of crypto-assets referred to in Article 501d (2) of Regulation (EU) No 575/2013. |
| 0020 | Risk weighted exposure amounts (RWEA)  Article 501d (2) ofRegulation (EU) No 575/2013.  Risk weighted exposure amounts for the different types of exposures to crypto assets calculated in accordance with Article 501d (2) of Regulation (EU) No 575/2013. |

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Total exposures  Total values calculated as a sum of rows 0020, 0030 and 0040. The value in column 0020 shall equal the total risk exposure amounts reported in row 0780 of template C 02.00 (Own funds requirements). |
| 0020 | **Crypto-asset exposures to tokenised traditional assets**  Article 501d (2), point (a) of Regulation (EU) No 575/2013. |
| 0030 | Exposures to asset referenced tokens  Article 501d (2), point (b) of Regulation (EU) No 575/2013. |
| 0040 | Exposures to other crypto assets  Article 501d (2), point (c) of Regulation (EU) No 575/2013.  Other exposures to crypto assets that are different from points (a) and (b) of Article 501d (2) of Regulation (EU) No 575/2013. |
| Row | Memorandum item |
| 0050 | Exposures to other crypto assets expressed as a percentage of the institutions' T1 capital.  Article 501d (3) of Regulation (EU) No 575/2013. |