EN

ANNEX II

‘ANNEX II

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

## PART II: TEMPLATE RELATED INSTRUCTIONS

(…)

* 1. Counterparty Credit Risk
     1. Scope of the counterparty credit risk templates

119. The counterparty credit risk templates cover information on exposures subject to counterparty credit risk in application Part Three, Title II, Chapters 4 and 6 of Regulation (EU) No 575/2013.

120. The templates exclude the own funds requirements for CVA risk (Article 92(3), point (d) and Part Three, Title VI of Regulation (EU) No 575/2013), which are reported in the CVA risk template.

121. Counterparty credit risk exposures to central counterparties (Part Three, Title II, Chapter 4 and Chapter 6, Section 9 of of Regulation (EU) No 575/2013) should be included in the CCR figures, unless otherwise stated. However, default fund contributions calculated in accordance with Articles 307 to 310 of Regulation (EU) No 575/2013 shall not be reported in the counterparty credit risk templates, with the exception of template C 34.10, in particular the corresponding rows. Generally, the risk weighted exposure amounts of default fund contributions are directly reported in template C 02.00 row 0460.

* + 1. C 34.01 - Size of the derivative business
       1. General remarks

122. In accordance with Article 273a of Regulation (EU) No 575/2013 an institution may calculate the exposure value of its derivative positions in accordance with the method set out in Part Three Title II, Chapter 6, Section 4 or 5 of Regulation (EU) No 575/2013, provided that the size of its on- and off-balance-sheet derivative business is equal to or less than pre-defined thresholds, respectively. The corresponding assessment is to be carried out on a monthly basis using the data as of the last day of the month. This template provides the information on the compliance with those thresholds and, more generally, important information on the size of the derivative business.

123. Month 1, Month 2 and Month 3 refer to the first, second and last month, respectively, of the quarter that is being reported. Information shall be reported only for month-ends after the 28 June 2021.

* + - 1. Instructions concerning specific positions

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| **Columns** | |
| 0010,0040, 0070 | LONG DERIVATIVE POSITIONS  Article 273a(3) of Regulation (EU) No 575/2013  The sum of the absolute market values of long derivative positions on the last date of the month shall be reported. |
| 0020,0050,  0080 | SHORT DERIVATIVE POSITIONS  Article 273a(3) of Regulation (EU) No 575/2013  The sum of the absolute market values of short derivative positions on the last date of the month shall be reported. |
| 0030,0060,  0090 | TOTAL  Article 273a(3), point (b), of Regulation (EU) No 575/2013  The sum of the absolute value of long derivative positions and the absolute value of short derivative positions. |

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| **Rows** | |
| 0010 | Size of the derivative business  Article 273a(3) of Regulation (EU) No 575/2013  All on- and off-balance sheet derivatives shall be included, except credit derivatives that are recognised as internal hedges against non-trading book credit risk exposures. |
| 0020 | On- and off-balance sheet derivatives  Article 273a(3), point (a) and (b) of Regulation (EU) No 575/2013  The total market value of the on- and off-balance sheet derivative positions as of the last day of the month shall be reported. Where the market value of a position is not available on that date, institutions shall take a fair value for the position on that date; where the market value and fair value of a position are not available on that date, institutions shall take the most recent of the market value or fair value for that position. |
| 0030 | **(-) Credit derivatives that are recognised as internal hedges against non-trading book credit risk exposures**  Article 273a(3), point (c), of Regulation (EU) No 575/2013  The total market value of the credit derivatives that are recognised as internal hedges against non-trading book credit risk exposures. |
| 0040 | Total assets  The total assets in accordance with the applicable accounting standards.  For consolidated reporting the institution shall report the total assets following the prudential scope of consolidation in accordance with Part One, Title II, Chapter ,2 Section 2 of Regulation (EU) No 575/2013. |
| 0050 | Percentage of total assets  Ratio to be calculated taking the size of the derivative business (row 0010) divided by total assets (row 0040). |
| **DEROGATION IN ACCORDANCE WITH ARTICLE 273a (4) OF REGULATION (EU) NO 575/2013** | |
| 0060 | Are the conditions of article 273a (4) of Regulation (EU) No 575/2013 met, including the approval from the competent authority?  Article 273a(4) of Regulation (EU) No 575/2013  Institutions that exceed the thresholds to use a simplified approach for counterparty credit risk but which are still using one of them on the basis of Article 273a(4) of Regulation (EU) No 575/2013, shall indicate (with Yes/No) whether they meet all the conditions of that article.  This item shall be reported only by those institutions applying the derogation in accordance with Article 273a(4) of Regulation (EU) No 575/2013. |
| 0070 | Method for calculating exposure values at consolidated level  Article 273a(4) of Regulation (EU) No 575/2013  The method for calculating the exposure values of derivative positions on consolidated basis which is also used on solo entity level in accordance with Article 273a(4) of Regulation (EU) No 575/2013:  - OEM: Original Exposure Method  - Simplified SA-CCR: Simplified standardised approach for counterparty credit risk  This item shall be reported only by those institutions applying the derogation in accordance with Article 273a(4) of Regulation (EU) No 575/2013. |

* + 1. C 34.02 - CCR exposures by approach
       1. General remarks

124. Institutions shall report the template separately for all CCR exposures and for all CCR exposures excluding exposures to central counterparties (CCPs) as defined for the purpose of template C 34.10.

* + - 1. Instructions concerning specific positions

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| **Columns** | |
| 0010 | NUMBER OF COUNTERPARTIES  Number of individual counterparties towards which the institution has CCR exposures. |
| 0020 | NUMBER OF TRANSACTIONS  Number of transactions subject to counterparty credit risk at the reporting date. Note that for CCP business numbers should not comprise in or outflows but the overall positions in the CCR portfolio at the reporting date. Furthermore, a derivative instrument or SFT that is split into two or more legs (at least) for the sake of modelling shall still be considered as one single transaction. |
| 0030 | NOTIONAL AMOUNTS  Sum of the notional amounts for derivatives and for SFTs before any netting and without any adjustments in accordance with Article 279b of Regulation (EU) No 575/2013. |
| 0040 | CURRENT MARKET VALUE (CMV), POSITIVE  Article 272(12) of Regulation (EU) No 575/2013  Sum of the current market values (CMV) of all the netting sets with positive CMV as defined in Article 272(12) of Regulation (EU) No 575/2013. |
| 0050 | CURRENT MARKET VALUE (CMV), NEGATIVE  Article 272(12) of Regulation (EU) No 575/2013  Sum of the absolute current market values (CMV) of all the netting sets with negative CMV as defined in Article 272(12) of Regulation (EU) No 575/2013. |
| 0060 | VARIATION MARGIN (VM), RECEIVED  Article 275(2), 275(3) and 276 of Regulation (EU) No 575/2013  Sum of the variation margin amounts (VM) of all the margin agreements for which the VM is received, computed in accordance with Article 276 of Regulation (EU) No 575/2013. |
| 0070 | VARIATION MARGIN (VM), POSTED  Article 275(2), 275(3) and 276 of Regulation (EU) No 575/2013  Sum of the variation margin amounts (VM) of all the margin agreements for which the VM is posted, computed in accordance with Article 276 of Regulation (EU) No 575/2013. |
| 0080 | NET INDEPENDENT COLLATERAL AMOUNT (NICA), RECEIVED  Article 272(12a), 275(3) and 276 of Regulation (EU) No 575/2013  Sum of the net independent collateral amounts (NICA) of all the margin agreements for which the NICA is received, computed in accordance with Article 276 of Regulation (EU) No 575/2013. |
| 0090 | NET INDEPENDENT COLLATERAL AMOUNT (NICA), POSTED  Article 272(12a), 275(3) and 276 of Regulation (EU) No 575/2013  Sum of the net independent collateral amounts (NICA) of all the margin agreements for which the NICA is posted, computed in accordance with Article 276 of Regulation (EU) No 575/2013. |
| 0100 | REPLACEMENT COST (RC)  Articles 275, 281 and 282 of Regulation (EU) No 575/2013  The replacement cost (RC) per netting set shall be calculated in accordance with:  - Article 282(3) of Regulation (EU) No 575/2013 for the Original Exposure Method,  - Article 281 of Regulation (EU) No 575/2013 for the Simplified SA-CCR,  - Article 275 of Regulation (EU) No 575/2013 for the SA-CCR.  The institution shall report the sum of the replacement costs of the netting sets in the respective row. |
| 0110 | POTENTIAL FUTURE EXPOSURE (PFE)  Articles 278, 281 and 282 of Regulation (EU) No 575/2013  The potential future exposure (PFE) per netting set shall be calculated in accordance with:  - Article 282(4) of Regulation (EU) No 575/2013 for the Original Exposure Method,  - Article 281 of Regulation (EU) No 575/2013 for the Simplified SA-CCR,  - Article 278 of Regulation (EU) No 575/2013 for the SA-CCR.  The institution shall report the sum of all potential future exposures of the netting sets in the respective row. |
| 0120 | CURRENT EXPOSURE  Article 272(17) of Regulation (EU) No 575/2013  The current exposure per netting set shall be the value as defined under Article 272(17) of Regulation (EU) No 575/2013.  The institution shall report the sum of all current exposures of the netting sets in the respective row. |
| 0130 | EFFECTIVE EXPECTED POSITIVE EXPOSURE (EEPE)  Articles 272(22) and 284(3) and 284(6) of Regulation (EU) No 575/2013  The EEPE per netting set is defined in Article 272(22) of Regulation (EU) No 575/2013 and shall be calculated in accordance with Article 284(6) of Regulation (EU) No 575/2013.  The institution shall report the sum of all EEPEs applied for the determination of own funds requirements in accordance with Article 284(3) of Regulation (EU) No 575/2013, i.e. either the EEPE calculated using current market data, or the EEPE calculated using a stress calibration, whichever leads to a higher own funds requirement. |
| 0140 | ALPHA USED FOR COMPUTING REGULATORY EXPOSURE VALUE  Articles 274(2), 282(2), 281(1), 284(4) and (9) of Regulation (EU) No 575/2013  The value of α is fixed as 1.4 in the rows for OEM, Simplified SA-CCR and SA-CCR in accordance with Articles 282(2), 281(1) and 274(2) of Regulation (EU) No 575/2013. For IMM purposes, the value of α can either be the default of 1.4 or different when competent authorities require a higher α in accordance with Article 284(4) of Regulation (EU) No 575/2013 or permit institutions to use their own estimates in accordance with Article 284(9) of that Regulation. |
| 0150 | EXPOSURE VALUE PRE-CRM  The exposure value pre-CRM for CCR netting sets shall be calculated in accordance with the methods laid down in Part Three, Title II, Chapters 4 and 6 of Regulation (EU) No 575/2013 taking into account the effect of netting, but disregarding any other credit risk mitigation techniques (e.g. margin collateral).  In the case of SFTs the security leg shall not be considered in the determination of the exposure value pre-CRM when collateral is received and therefore shall not decrease the exposure value. On the contrary, the SFTs security leg shall be considered in the determination of the exposure value pre-CRM in the regular way when collateral is posted.  Furthermore, collateralised business shall be handled as uncollateralised, i.e. no margining effects apply.  The exposure value pre-CRM for transactions where specific wrong way risk has been identified must be determined in accordance with Article 291 of Regulation (EU) No 575/2013.  The exposure value pre-CRM shall not consider the deduction of the incurred CVA loss in accordance with Article 273(6) of Regulation (EU) No 575/2013.  The institution shall report the sum of all exposure values pre-CRM in the respective row. |
| 0160 | EXPOSURE VALUE POST-CRM  The exposure value post-CRM for CCR netting sets shall be calculated in accordance with the methods laid down in Part Three, Title II, Chapters 4 and 6 of Regulation (EU) No 575/2013, having applied CRM techniques as applicable in accordance with Part Three, Title II, Chapters 4 and 6 of that Regulation .  The exposure value post-CRM for transactions where specific wrong way risk has been identified must be determined in accordance with Article 291 of Regulation (EU) No 575/2013.  The exposure value post-CRM shall not consider the deduction of the incurred CVA loss in accordance with Article 273(6) of Regulation (EU) No 575/2013.  The institution shall report the sum of all exposure values post-CRM in the respective row. |
| 0170 | EXPOSURE VALUE  Exposure value for CCR netting sets calculated in accordance with the methods laid down in Part Three, Title II, Chapters 4 and 6 of Regulation (EU) No 575/2013, which is the amount relevant for the calculation of risk weighted exposure amounts, i.e. having applied CRM techniques as applicable in accordance with Part Three, Title II, Chapters 4 and 6 of Regulation (EU) No 575/2013 and considering the deduction of the incurred CVA loss in accordance with Article 273(6) of Regulation (EU) No 575/2013.  The exposure value for transactions where specific wrong way risk has been identified must be determined in accordance with Article 291 of Regulation (EU) No 575/2013.  For cases in which more than one CCR approach is used for a single counterparty, the incurred CVA loss, which is deducted at counterparty level, shall be assigned to the exposure value of the different netting sets in each CCR approach reflecting the proportion of the exposure value post-CRM of the respective netting sets to the total exposure value post-CRM of the counterparty.  The institution shall report the sum of all exposure values in the respective row. |
| 0180 | Positions treated with the CR Standardised Approach  Exposure value for CCR of positions that are treated with the standardised approach for credit risk in accordance with Part Three, Title II, Chapter 2 of Regulation (EU) No 575/2013. |
| 0190 | Positions treated with the CR IRB Approach  Exposure value for CCR of positions that are treated with the IRB approach for credit risk in accordance with Part Three, Title II, Chapter 3 of Regulation (EU) No 575/2013. |
| 0200 | RISK WEIGHTED EXPOSURE AMOUNTS  Risk weighted exposure amounts for CCR as defined in Article 92(3) of Regulation (EU) No 575/2013, calculated in accordance with the methods laid down in Part Three, Title II, Chapters 2 and 3.  The SME and infrastructure supporting factors laid down in Article 501 and in Article 501a of Regulation (EU) No 575/2013 shall be taken into account. |
| 0210 | Positions treated with the CR Standardised Approach  Risk weighted exposure amounts for CCR exposures that are treated with the standardised approach for credit risk in accordance with Part Three, Title II, Chapter 2 of Regulation (EU) No 575/2013.  The amount corresponds to the amount that shall be included in column 0220 of template C 07.00 for CCR positions. |
| 0220 | Positions treated with the CR IRB Approach  Risk weighted exposure amounts for CCR exposures that are treated with the IRB approach for credit risk in accordance with Part Three, Title II, Chapter 3 of Regulation (EU) No 575/2013.  The amount corresponds to the amount that shall be included in column 0260 of template C 08.01 for CCR positions. |
| 0230-0250 | OUTPUT FLOOR  For institutions subject the output floor as per Article 92(3) of Regulation (EU) No 575/2013. |
| 0230 | EXPOSURE VALUE FOR CALCULATING S-TREA  Exposure value of CCR exposures included in the calculation of the Standardised total risk exposure amount (S-TREA) calculated in accordance with Article 92(5) of Regulation (EU) No 575/2013. |
| 0240 | S-TREA  Standardised total risk exposure amount (S-TREA) of CCR exposures calculated in accordance with Article 92(5) of Regulation (EU) No 575/2013. |
| 0250 | MEMORANDUM ITEMS: RWEA RELATED TO THE IMPACT OF APPLICATION OF ARTICLE 465(4) of REGULATION (EU) NO 575/2013  Article 465(4) of Regulation (EU) No 575/2013. The difference between the amount of RWEA without application of the transitional provisions and the amount of RWEA with application of the transitional provisions shall be reported. |
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| **Row** | |
| 0010 | ORIGINAL EXPOSURE METHOD (FOR DERIVATIVES)  Derivatives and long settlement transactions for which the institution calculates the exposure value in accordance with Part Three, Title II, Chapter 6, Section 5 of Regulation (EU) No 575/2013. This simplified method for calculating the exposure value can only be used by institutions meetingthe conditions laid down in Article 273a(2) or 273a(4) of Regulation (EU) No 575/2013. |
| 0020 | SIMPLIFIED STANDARDISED APPROACH FOR CCR (SIMPLIFIED SA-CCR FOR DERIVATIVES)  Derivatives and long settlement transactions for which the institution calculates the exposure value in accordance Part Three, Title II, Chapter 6, Section 4 of Regulation (EU) No 575/2013. This simplified standardised approach for calculating the exposure value can only be used by institutions meeting the conditions laid down in Article 273a(1) or 273a(4) of Regulation (EU) No 575/2013. |
| 0030 | STANDARDISED APPROACH FOR CCR (SA-CCR FOR DERIVATIVES)  Derivatives and long settlement transactions for which the institution calculates the exposure value in accordance with Part Three, Title II, Chapter 6, Section 3 of Regulation (EU) No 575/2013. |
| 0040 | IMM (FOR DERIVATIVES AND SFTS)  Derivatives, long settlement transactions and SFTs for which the institution has been permitted to calculate the exposure value using the Internal Model Method (IMM) in accordance with Part Three, Title II, Chapter 6, Section 6 of Regulation (EU) No 575/2013. |
| 0050 | Securities financing transactions netting sets  Netting sets containing only SFTs as defined in Article 4(139) of Regulation (EU) No 575/2013, for which the institution has been permitted to determine the exposure value using the IMM.  SFTs that are included in a contractual cross product netting set and therefore reported in row 0070, shall not be reported in this row. |
| 0060 | Derivatives and long settlement transactions netting sets  Netting sets containing only derivative instruments listed in Annex II of Regulation (EU) No 575/2013 and long settlement transactions as defined in Article 272(2) of Regulation (EU) No 575/2013, for which the institution has been permitted to determine the exposure value using the IMM.  Derivatives and Long Settlement Transactions that are included in a contractual Cross Product Netting set and therefore reported in row 0070, shall not be reported in this row. |
| 0070 | From contractual cross-product netting sets  Article 272(11) and (25) of Regulation (EU) No 575/2013  Netting sets containing transactions of different product categories (Article 272(11) of Regulation (EU) No 575/2013), i.e. derivatives and SFTs, for which a contractual cross product netting agreement as defined in Article 272 (25) of Regulation (EU) No 575/2013 exists and for which the institution has been permitted to determine the exposure value using the IMM. |
| 0080 | FINANCIAL COLLATERAL SIMPLE METHOD (FOR SFTS)  Article 222 of Regulation (EU) No 575/2013  Repurchase transactions, securities or commodities lending or borrowing transactions, long settlement transactions and margin lending transactions for which the institution has chosen to determine the exposure value in accordance with Article 222 of Regulation (EU) No 575/2013 as opposed to Part Three, Title II, Chapter 6 of that Regulation in accordance with Article 271(2) of the same regulation. |
| 0090 | FINANCIAL COLLATERAL COMPREHENSIVE METHOD (FOR SFTS)  Article 220 and 223 of Regulation (EU) No 575/2013  Repurchase transactions, securities or commodities lending or borrowing transactions, long settlement transactions and margin lending transactions for which the institution has chosen to determine the exposure value in accordance with Article 223 of Regulation (EU) No 575/2013, as opposed to Part Three, Title II, Chapter 6 of that Regulation in accordance with Article 271(2) of the same regulation. |
| 0100 | VAR FOR SFTS  Article 221 of Regulation (EU) No 575/2013  Repurchase transactions, securities or commodities lending or borrowing transactions or margin lending transactions, or other capital market-driven transactions other than derivative transactions for which, in accordance with Article 221 of Regulation (EU) No 575/2013 and subject to the permission of the competent authority, the exposure value is calculated using an internal model approach that takes into account correlation effects between security positions subject to the master netting agreement, as well as the liquidity of the instruments concerned. |
| 0110 | TOTAL |
| 0120 | Of which: SWWR positions  Article 291 of Regulation (EU) No 575/2013  CCR exposures for which specific wrong way risk (SWWR) has been identified in accordance with Article 291 of Regulation (EU) No 575/2013. |
| 0130 | Margined business  Article 272(7) of Regulation (EU) No 575/2013  CCR exposures that are margined, i.e. netting sets subject to a margin agreement in accordance with Article 272(7) of Regulation (EU) No 575/2013. |
| 0140 | Unmargined business  CCR exposures not covered in 0130. |

* + 1. C 34.03 - CCR exposures treated with standardised approaches: SA-CCR and Simplified SA-CCR
       1. General remarks

125. The template shall be used separately for reporting the CCR exposures calculated with the SA-CCR or the Simplified SA-CCR, as applicable.

* + - 1. Instructions concerning specific positions

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| **Columns** | |
| 0010 | CURRENCY  For transactions mapped to the interest rate risk category, the currency of denomination of the transaction shall be reported.  For transactions mapped to the foreign exchange risk category, the currency of denomination of one of the two legs of the transaction shall be reported. Institutions shall insert the currencies in the currency pair in alphabetical order, e.g. for US Dollar/Euro please fill this column with EUR and column 0020 with USD.  Currency [ISO codes](https://www.iso.org/iso-4217-currency-codes.html) shall be used. |
| 0020 | SECOND CURRENCY IN PAIR  For transactions mapped to the foreign exchange risk category, the currency of denomination of the other leg of the transaction (with respect to the one considered in column 0010) shall be reported. Institutions shall insert the currencies in the currency pair in alphabetical order, e.g. for US Dollar/Euro please fill this column with USD and column 0010 with EUR.  Currency [ISO codes](https://www.iso.org/iso-4217-currency-codes.html) shall be used. |
| 0030 | NUMBER OF TRANSACTIONS  See instructions to column 0020 in template C 34.02. |
| 0040 | NOTIONAL AMOUNTS  See instructions to column 0030 in template C 34.02. |
| 0050 | CURRENT MARKET VALUE (CMV), POSITIVE  Sum of the current market values (CMV) of all hedging sets with positive CMV in the respective risk category.  The CMV on hedging set level shall be determined by netting positive and negative market values of the transactions within one hedging set gross of any collateral held or posted. |
| 0060 | CURRENT MARKET VALUE (CMV), NEGATIVE  Sum of the absolute current market values (CMV) of all hedging sets with negative CMV in the respective risk category.  The CMV on hedging set level shall be determined by netting positive and negative market values of the transactions within one hedging set gross of any collateral held or posted. |
| 0070 | ADD-ON  Article 280a to 280f and 281 (2) of Regulation (EU) No 575/2013  The institution shall report the sum of all the add-ons in the respective hedging set/risk category.  The add-on per risk category that is used to determine the potential future exposure of a netting set in accordance with Article 278(1) or Article 281(2), point (f), of Regulation (EU) No 575/2013 shall be calculated in accordance with Articles 280a to 280f of that Regulation . For the Simplified SA-CCR the provisions set out in Article 281(2) of Regulation (EU) No 575/2013 apply. |
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| **Rows** | |
| 0050,0120, 0190, 0230, 0270, 0340 | RISK CATEGORIES  Article 277 and 277a of Regulation (EU) No 575/2013  Transactions shall be classified according to the risk category they belong to in accordance with Article 277(1) to (4) of Regulation (EU) No 575/2013.  The assignment to hedging sets according to the risk category shall be performed in accordance with Article 277a of Regulation (EU) No 575/2013.  For the Simplified SA-CCR the provisions set out in Article 281(2) of Regulation (EU) No 575/2013 apply. |
| 0020-0040 | Of which mapped to more than one risk category  Article 277(3) of Regulation (EU) No 575/2013  Derivative transactions with more than one material risk driver mapped to two (0020), three (0030) or more than three (0040) risk categories on the basis of the most material of the risk drivers in each risk category, in accordance with Article 277(3) of Regulation (EU) No 575/2013 and the EBA RTS referred to in Article 277(5) of that Regulation . |
| 0070-0110 and 0140-0180 | Largest currency and currency pair  This classification shall be done on the basis of the CMV of the institution’s portfolio under the scope of the SA-CCR or the Simplified SA-CCR, as applicable, for transactions mapped to interest rate risk and foreign exchange risk category, respectively.  For the purpose of the classification, the absolute value of the CMV of positions shall be summed. |
| 0060,0130, 0200,0240, 0280 | Exclusive mapping  Article 277(1) and (2) of Regulation (EU) No 575/2013  Derivative transactions mapped exclusively to one risk category in accordance with Article 277(1) and (2) of Regulation (EU) No 575/2013.  Transactions that are mapped to different risk categories in accordance with Article 277(3) of Regulation (EU) No 575/2013 shall be excluded. |
| 0210, 0250 | Single-name transactions  Single-name transactions that are mapped to the credit risk and equity risk category, respectively. |
| 0220, 0260 | Multi-names transactions  Multi-name transactions that are mapped to the credit risk and equity risk category, respectively. |
| 0290-0330 | Commodity risk category hedging sets  Derivative transactions assigned to the commodity risk category hedging sets as listed in Article 277a(1), point (e), of Regulation (EU) No 575/2013. |

* + 1. C 34.04 - CCR exposures treated with the Original Exposure Method (OEM)
       1. Instructions concerning specific positions

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| **Columns** | |
| 0010 - 0020 | Instructions for the columns 0010 and 0020 shall be those provided for template C 34.02. |
| 0030 | CURRENT MARKET VALUE (CMV), POSITIVE  Sum of the current market values (CMV) of all transactions with positive CMV in the respective risk category. |
| 0040 | CURRENT MARKET VALUE (CMV), NEGATIVE  Sum of the absolute current market values (CMV) of all transactions with negative CMV in the respective risk category. |
| 0050 | POTENTIAL FUTURE EXPOSURE (PFE)  The institution shall report the sum of PFEs for all the transactions belonging to the same risk category. |
| **Rows** | |
| 0020 - 0070 | RISK CATEGORIES  Derivative transactions mapped to the risk categories as listed in Article 282(4), point (b), of Regulation (EU) No 575/2013 |

* + 1. C 34.05 – CCR exposures treated with the Internal Model Method (IMM)
       1. Instructions concerning specific positions

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| **Columns** | |
| 00010 - 0080 | MARGINED  See instructions to row 0130 in template C 34.02. |
| 0090 - 0160 | UNMARGINED  See instructions to row 0140 in template C 34.02. |
| 0010,0090 | NUMBER OF TRANSACTIONS  See instructions to column 0020 in template C 34.02. |
| 0020,0100 | NOTIONAL AMOUNTS  See instructions to column 0030 in template C 34.02. |
| 0030,0110 | CURRENT MARKET VALUE (CMV), POSITIVE  Sum of the current market values (CMV) of all transactions with positive CMV belonging to the same asset class. |
| 0040,0120 | CURRENT MARKET VALUE (CMV), NEGATIVE  Sum of the absolute current market values (CMV) of all transactions with negative CMV belonging to the same asset class. |
| 0050,0130 | CURRENT EXPOSURE  See instructions to column 0120 in template C 34.02. |
| 0060,0140 | EFFECTIVE EXPECTED POSITIVE EXPOSURE (EEPE)  See instructions to column 0130 in template C 34.02. |
| 0070,0150 | STRESS EEPE  Article 284(6) and Article 292(2) of Regulation (EU) No 575/2013  The Stress EEPE is calculated in analogy to the EEPE (Article 284(6) of Regulation (EU) No 575/2013), but using a stress calibration in accordance with Article 292(2) of Regulation (EU) No 575/2013. |
| 0080, 0160,0170 | EXPOSURE VALUE  See instructions to column 0170 in template C 34.02. |
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| **Row** | **Explanation** |
| 0010 | TOTAL  Article 283 of Regulation (EU) No 575/2013  The institution shall report the relevant information regarding derivatives, long settlement transactions and SFTs for which it has been permitted to determine the exposure value calculated using the Internal Model Method (IMM) in accordance with Article 283 of Regulation (EU) No 575/2013. |
| 0020 | Of which: SWWR positions  See instructions to row 0120 in C 34.02. |
| 0030 | Netting sets treated with the CR Standardised Approach  See instructions to column 0180 in C 34.02. |
| 0040 | Netting sets treated with the CR IRB Approach  See instructions to column 0190 in C 34.02. |
| 0050 - 0110 | OTC DERIVATIVES  The institution shall report the relevant information regarding netting sets containing only OTC derivatives or long settlement transactions for which it has been permitted to determine the exposure value using the IMM broken down by the different asset classes with respect to the underlying (interest rate, foreign exchange, credit, equity, commodity or other). |
| 0120 - 0180 | EXCHANGE TRADED DERIVATIVES  The institution shall report the relevant information regarding netting sets containing only exchange traded derivatives or long settlement transactions for which it has been permitted to determine the exposure value using the IMM broken down by the different asset classes with respect to the underlying (interest rate, foreign exchange, credit, equity, commodity or other). |
| 0190 - 0220 | SECURITIES FINANCING TRANSACTIONS  The institution shall report the relevant information regarding netting sets containing only SFTs for which it has been permitted to determine the exposure value using the IMM broken down by the type of underlying in the SFT security leg (bond, equity or other). |
| 0230 | CONTRACTUAL CROSS-PRODUCT NETTING SETS  See instructions to row 0070 in C 34.02. |

* + 1. C 34.06 – Top twenty counterparties
       1. General remarks

126. Institutions shall report information on the top 20 counterparties with whom they have the highest CCR exposures. The ranking shall be done using the CCR exposure values, as reported in column 0120 of this template, of all netting sets with the respective counterparties. Intra-group exposures or other exposures that give raise to counterparty credit risk but for which the institutions assign a risk weight of zero for the own funds requirements calculation, in accordance with Article 113(6) and 113(7) of Regulation (EU) No 575/2013 of Regulation (EU) No 575/2013, shall still be considered when determining the list of top 20 counterparties.

127. Institutions applying the standardised approach (SA-CCR) or the Internal Model Method (IMM) for the calculation of CCR exposures following Part Three, Title II, Chapter 6, Sections 3 and 6 of Regulation (EU) No 575/2013 shall report this template on a quarterly basis. Institutions applying the simplified standardised approach or the original exposure method (OEM) for the calculation of CCR exposures following Part Three, Title II, Chapter 6, Sections 4 and 5 of Regulation (EU) No 575/2013 shall report this template on a semi-annual basis. Instructions concerning specific positions.

* + - 1. Instructions concerning specific positions

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| **Columns** | |
| 0011 | NAME  Name of the counterparty |
| 0020 | **CODE**  The code as part of a row identifier must be unique for each reported entity. For institutions and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a non-LEI code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value*.* |
| 0030 | **TYPE OF CODE**  The institution shall identify the type of code reported in column 0020 as a ‘LEI code’ or ‘National code’.  The type of code shall always be reported. |
| 0035 | **NATIONAL CODE**  The institution may additionally report the national code when it reports LEI code as identifier in the ‘Code’ column 0020. |
| 0040 | **SECTOR OF THE COUNTERPARTY**  One sector shall be chosen for every counterparty on the basis of the following FINREP economic sector classes (see Part 3 Annex V to this Implementing Regulation):  (i) Central Banks;  (ii) General Governments;  (iii) Credit institutions;  (iv) Investment firms as defined in Article 4(1), point (2), of Regulation (EU) No 575/2013;  (v) Other financial corporations (excluding investment firms);  (vi) Non-financial corporations. |
| 0050 | **COUNTERPARTY TYPE**  The institution shall indicate the counterparty type which can be:  - QCCP: when the counterparty is a qualified CCP;  - NON-QCCP: when the counterparty is a non-qualified CCP;  - No CCP: when the counterparty is not a CCP. |
| 0060 | **RESIDENCY OF THE COUNTERPARTY**  The ISO code 3166-1-alpha-2 of the country of incorporation of the counterparty shall be used (including pseudo-ISO codes for international organisations, available in the Eurostat’s “Balance of Payments Vademecum”, as amended). |
| 0070 | **NUMBER OF TRANSACTIONS**  See instructions to column 0020 in template C 34.02. |
| 0080 | **NOTIONAL AMOUNTS**  See instructions to column 0030 in template C 34.02. |
| 0090 | **CURRENT MARKET VALUE (CMV), positive**  See instructions to column 0040 in template C 34.02.  The institution shall report the sum of netting sets with positive CMV if there are several netting sets for the same counterparty. |
| 0100 | **CURRENT MARKET VALUE (CMV), negative**  See instructions to column 0040 in template C 34.02.  The institution shall report the absolute sum of netting sets with negative CMV if there are several netting sets for the same counterparty. |
| 0110 | **EXPOSURE VALUE POST-CRM**  See instructions to column 0160 in template C 34.02.  The institution shall report the sum of netting set exposure values post-CRM if there are several netting sets for the same counterparty. |
| 0120 | **EXPOSURE VALUE**  See instructions to column 0170 in template C 34.02. |
| 0130 | **RISK WEIGHTED EXPOSURE AMOUNTS**  See instructions to column 0200 in template C 34.02. |

* + 1. C 34.07 - IRB approach – CCR exposures by exposure class and PD scale
       1. General remarks

128. This template shall be reported by institutions using either the advanced or the foundation IRB approach to compute risk weighted exposure amounts for all or part of their CCR exposures in accordance with Article 107 of Regulation (EU) No 575/2013, irrespective of the CCR approach used to determine exposure values in accordance with Part Three, Title II, Chapters 4 and 6 of Regulation (EU) No 575/2013.

129. The template shall be reported separately for the total of all exposure classes as well as separately for each of the exposure classes listed in Article 147 of Regulation (EU) No 575/2013. This template excludes exposures cleared through a CCP.

130. In order to clarify whether the institution uses its own estimates for LGD and/or credit conversion factors the following information shall be provided for each reported exposure class:

"NO" = in case the supervisory estimates of LGD and credit conversion factors are used (Foundation IRB)

"YES" = in case own estimates of LGD and credit conversion factors are used (Advanced IRB)

* + - 1. Instructions concerning specific positions

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| **Columns** |

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| 0010 | Exposure value  Exposure value (see instructions to column 0170 in template C 34.02)*,* broken down by the given PD scale |
| 0020 | Exposure weighted average PD (%)  Average of individual obligor grade PDs weighted by their corresponding exposure value as defined for column 0010 |
| 0030 | Number of obligors  The number of legal entities or obligors allocated to each bucket of the fixed PD scale, which were separately rated, regardless of the number of different loans or exposures granted  Where different exposures to the same obligor are separately rated, they shall be counted separately. Such situation may take place if separate exposures to the same obligor are assigned to different obligor grades in accordance with Article 172(1) second sentence, point (e), of Regulation (EU) No 575/2013. |
| 0040 | Exposure weighted average LGD (%)  Average of obligor grade LGDs weighted by their corresponding exposure value as defined for column 0010  The LGD reported shall correspond to the final LGD estimate used in the calculation of risk weighted exposure amounts obtained after considering any CRM effects and downturn conditions as specified in Part Three, Title II, Chapters 3 and 4 of Regulation (EU) No 575/2013, where relevant. In particular, for institutions applying the IRB approach but not using their own estimates of LGD the risk mitigation effects of financial collateral are reflected in E\*, the fully adjusted value of the exposure, and then reflected in LGD\* in accordance with Article 230 of Regulation (EU) No 575/2013. If own estimates of LGD are applied, Article 175 and Article 181(1) and (2) of Regulation (EU) No 575/2013 shall be considered.  In the case of exposures subject to the double default treatment the LGD to be reported shall correspond to the one selected in accordance with Article 161(4) of Regulation (EU) No 575/2013.  For defaulted exposures under A-IRB Approach, provisions laid down in Article 181(1), point (h), of Regulation (EU) No 575/2013 shall be considered. The LGD reported shall correspond to the estimate of LGD in-default. |
| 0050 | Exposure weighted average maturity (years)  Average of obligor maturities in years weighted by their corresponding exposure value as defined for column 0010  The maturity shall be determined in accordance with Article 162 of Regulation (EU) No 575/2013. |
| 0060 | Risk weighted exposure amounts  Risk weighted exposure amounts, as defined in Article 92(3) of Regulation (EU) No 575/2013, for positions whose risk weights are estimated on the basis of the requirements laid down in Part Three, Title II, Chapter 3 of Regulation (EU) No 575/2013 and for which the exposure value for CCR business is calculated in accordance with Part Three, Title II, Chapters 4 and 6 of that Regulation  The SME and infrastructure supporting factors laid down in Article 501 and Article 501a of Regulation (EU) No 575/2013 shall be taken into account. |
| 0070 | Density of risk weighted exposure amounts  Ratio of the total risk weighted exposure amounts (reported in column 0060) to the exposure value (reported in column 0010) |

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| **Rows** | |
| 0010 - 0170 | PD scale  CCR exposures (determined at counterparty level) shall be allocated to the appropriate bucket of the fixed PD scale based on the PD estimated for each obligor assigned to this exposure class ( considering any substitution due to the existence of a guarantee or a credit derivative). Institutions shall map exposure by exposure to the PD scale provided in the template, also taking into account continuous scales. All defaulted exposures shall be included in the bucket representing PD of 100 %. |

* + 1. C 34.08 - Composition of collateral for CCR exposures
       1. General remarks

131. This template shall be filled with fair values of collateral (posted or received) used in CCR exposures related to derivative transactions, long settlement transaction or to SFTs, whether or not the transactions are cleared through a CCP and whether or not collateral is posted to a CCP.

* + - 1. Instructions concerning specific positions

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| **Columns** | |
| 0010 - 0080 | Collateral used in derivative transactions  Institutions shall report the collateral (including the initial margin and variation margin collateral) that is used in CCR exposures related to any derivative instrument listed in Annex II of Regulation (EU) No 575/2013 or a long settlement transaction as defined in Article 272, point (2) of the same regulation not qualifying as an SFT. |
| 0090 - 0180 | Collateral used in SFTs  Institutions shall report the collateral (including the initial margin and variation margin collateral as well as the collateral appearing as security in the SFT) that is used in CCR exposures related to any SFT or a long settlement transaction not qualifying as a derivative. |
| 0010, 0020, 0050, 0060, 0090, 0100, 0140, 0150 | Segregated  Article 300(1) of Regulation (EU) No 575/2013  Institutions shall report the collateral that is held in a bankruptcy-remote manner as defined in Article 300(1) of Regulation (EU) No 575/2013, further broken down into collateral appearing in the form of initial or variation margin. |
| 0030, 0040, 0070, 0080, 0110, 0120, 0130, 0160, 0170, 0180 | Unsegregated  Article 300(1) of Regulation (EU) No 575/2013  Institutions shall report the collateral that is not held in a bankruptcy-remote manner as defined in Article 300(1) of Regulation (EU) No 575/2013, further broken down into initial margin, variation margin and the SFT security. |
| 0010, 0030, 0050, 0070, 0090, 0110, 0140, 0160 | Initial margin  Article 4(1), point (140), of Regulation (EU) No 575/2013  Institutions shall report the fair values of collateral received or posted as initial margin (defined in Article 4(1), point (140), of Regulation (EU) No 575/2013). |
| 0020, 0040, 0060, 0080, 0100, 0120, 0150, 0170 | Variation margin  Institutions shall report the fair values of collateral received or posted as variation margin. |
| 0130, 0180 | SFT security  Institutions shall report the fair values of collateral appearing as security in SFTs (e.g. the security leg of the SFT that has been received for column 0130, or posted for column 0180). |

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| **Rows** | |
| 0010 – 0080 | Collateral type  Breakdown by different collateral types |

* + 1. C 34.09 - Credit derivatives exposures
       1. Instructions concerning specific positions

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| **Columns** | |
| 0010-0040 | CREDIT DERIVATIVE PROTECTION  Credit derivative protection bought or sold |
| 0010, 0020 | NOTIONAL AMOUNTS  Sum of the notional derivative amounts before any netting, broken down by product type |
| 0030, 0040 | FAIR VALUES  Sum of fair values broken down by protection bough and protection sold |

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| **Rows** | |
| 0010 – 0050 | Product type  Breakdown of credit derivatives product types |
| 0060 | Total  Sum of all product types |
| 0070, 0080 | Fair values  Fair values broken down by product type as well as assets (positive fair values) and liabilities (negative fair values) |

* + 1. C 34.10 - Exposures to CCPs
       1. General remarks

132. Institutions shall report the information on exposures to CCPs, i.e. to contracts and transactions listed in Article 301(1) of Regulation (EU) No 575/2013 for as long as they are outstanding with a CCP and exposures from CCP-related transactions, in accordance with Article 300(2) of that Regulation, for which the own funds requirements are calculated in accordance with Part Three, Title II, Chapter 6, Section 9 of that Regulation.

* + - 1. Instructions concerning specific positions

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| **Columns** | |
| 0010 | EXPOSURE VALUE  Exposure value for transactions in the scope of Part Three, Title II, Chapter 6, Section 9 of Regulation (EU) No 575/2013 calculated in accordance with the relevant methods laid down in that Chapter and in particular in its section 9  The exposure value reported shall be the amount relevant for the own funds requirements calculation in accordance with Part Three, Title II, Chapter 6, Section 9 of Regulation (EU) No 575/2013, considering the requirements in Article 497 of that Regulation during the transitional period provided for in that article.  An exposure can be a trade exposure, as defined in Article 4(1), point (91), of Regulation (EU) No 575/2013. |
| 0020 | RISK WEIGHTED EXPOSURE AMOUNTS  Risk weighted exposure amounts determined in accordance with Part Three, Title II, Chapter 6, Section 9 of Regulation (EU) No 575/2013, considering the requirements in Article 497 of that Regulation during the transitional period provided for by that Article |

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| **Rows** | |
| 0010-0100 | Qualifying CCP (QCCP)  A qualifying central counterparty or “QCCP” as defined in Article 4(1), point (88), of Regulation (EU) No 575/2013 |
| 0070, 0080  0170, 0180 | Initial margin  See instructions for template C 34.08.  For the purposes of this template, initial margin shall not include contributions to a CCP for mutualised loss-sharing arrangements (i.e. in cases where a CCP uses initial margin to mutualise losses among the clearing members, it shall be treated as a default fund exposure). |
| 0090, 0190 | Prefunded default fund contributions  Articles 308 and 309 of Regulation (EU) No 575/2013; a default fund as defined in Article 4(1), point (89), of Regulation (EU) No 575/2013; the contribution to the default fund of a CCP that is paid in by the institution |
| 0100, 0200 | Unfunded default fund contributions  Articles 309 and 310 of Regulation (EU) No 575/2013; a default fund as defined in Article 4(1), point (89), of Regulation (EU) No 575/2013  Institutions shall report contributions that an institution acting as a clearing member has contractually committed to provide to a CCP after the CCP has depleted its default fund to cover the losses it incurred following the default of one or more of its clearing members. |
| 0070, 0170 | Segregated  See instructions for template C 34.08. |
| 0080, 0180 | Unsegregated  See instructions for template C 34.08. |

* + 1. C 34.11 - Risk weighted exposure amounts (RWEA) flow statements of CCR exposures under the IMM
       1. General remarks

133. Institutions using the IMM to compute risk weighted exposure amounts for all or part of their CCR exposures in accordance with Part Three, Title II, Chapter 6 of Regulation (EU) No 575/2013, irrespective of the credit risk approach used to determine the corresponding risk weights shall report this template with the flow statement explaining changes in risk weighted exposure amounts of derivatives and SFTs in the IMM scope differentiated by key drivers and based on reasonable estimations.

134. Institutions that shall report this template with quarterly frequency shall fill in only column 0010. Institutions that shall report this template with annually frequency shall fill in only column 0020.

135. This template excludes risk weighted exposure amounts for exposures to a central counterparty (Part Three, Title II, Chapter 6, Section 9 of Regulation (EU) No 575/2013).

* + - 1. Instructions concerning specific positions

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| **Columns** | |
| 0010, 0020 | RISK WEIGHTED EXPOSURE AMOUNTS  Risk weighted exposure amounts, as defined in Article 92(3) of Regulation (EU) No 575/2013, for positions whose risk weights are estimated on the basis of the requirements laid down in Part Three, Title II, Chapters 2 and 3 of that Regulation and for which the institution has been permitted to calculate the exposure value using the IMM in accordance with Part Three, Title II, Chapter 6, Section 6 of that Regulation  The SME and infrastructure supporting factors laid down in Article 501 and Article 501a of Regulation (EU) No 575/2013 shall be taken into account. |

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| **Rows** | |
| 0010 | Risk weighted exposure amounts as at the end of the previous reporting period  Risk weighted exposure amounts for CCR exposures under the IMM as at the end of the previous reporting period |
| 0020 | Asset size  Risk weighted exposure amount changes (positive or negative) due to changes in book size and composition resulting from the usual business activity (including the origination of new businesses and maturing exposures) but excluding changes in book size due to acquisitions and disposal of entities |
| 0030 | Credit quality of counterparties  Risk weighted exposure amount changes (positive or negative) due to changes in the assessed quality of the institution’s counterparties as measured under the credit risk framework, whatever approach the institution uses. This row also includes potential Risk weighted exposure amount changes due to IRB models when the institution uses an IRB approach |
| 0040 | Model updates (IMM only)  Risk weighted exposure amount changes (positive or negative) due to model implementation, changes in model scope, or any changes intended to address model weaknesses  This row addresses only changes in the IMM model. |
| 0050 | Methodology and policy (IMM only)  Risk weighted exposure amount changes (positive or negative) due to methodological changes in calculations driven by regulatory policy changes, such as new regulations (only in the IMM model) |
| 0060 | Acquisitions and disposals  Risk weighted exposure amount changes (positive or negative) due to changes in book sizes due to acquisitions and disposal of entities |
| 0070 | Foreign exchange movements  Risk weighted exposure amount changes (positive or negative) due to changes arising from foreign currency translation movements |
| 0080 | Other  This category shall be used to capture Risk weighted exposure amount changes (positive or negative) that cannot be attributed to the above categories. |
| 0090 | Risk weighted exposure amounts as at the end of the current reporting period  Risk weighted exposure amounts for CCR exposures under the IMM as at the end of the current reporting period |