

Single Rulebook Q&A

Question ID	2020_5248
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
Article	99
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	Annex V Reporting on Financial information, Part 2, 350
Date of submission	13/05/2020
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Disclose name of institution / entity	No
Type of submitter	Competent authority
Subject matter	Number of Collateral obtained by taking possession, F 25.02.b - Collateral obtained by taking possession other than collateral classified as Property Plant and Equipment (PP&E)
Question	How to calculate the number of collaterals obtained in case of securities? Should it be the number of issues or the number of securities within the issue?
Background on the question	According to the instructions, Annex V, Part 2, 350 ... the template provides information on the number of collateral obtained by taking possession and recognised in the balance sheet at the reference date. The definition given in Annex V does not indicate how to calculate the number of collaterals obtained in case of securities. To clarify our question, please see an example : One hundred 5-year bonds (from a single issue/with one ISIN) were used as a collateral. Should 'the number of collaterals' equal 1 (ISIN) or 100 (bonds)?
EBA answer	In row 120 of template F 25.2 of Annex III to Regulation (EU) No 680/2014 (ITS on Supervisory Reporting), the number of collateral obtained by taking possession and recognised in the balance sheet at the reference date shall be reported. The figure in row 120 shall be equal to the number of instruments obtained by taking possession. By following this approach, the number of

	<p>instruments multiplied by the instrument value will be equal to the total amount; therefore, the figure in row 120 will be consistent with the total amount as reported in the previous rows.</p> <p>In the abovementioned example, the user shall report the number of bonds issued (100).</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5248

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