

Single Rulebook Q&A

Question ID	2020_5402
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
Article	99
Paragraph	7
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 XV
Date of submission	04/08/2020
Published as Final Q&A	19/03/2021
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	EBA validation rule v7365_m
Question	Is v7365_m stating that for the C14.00 if ({c040} = [eba_RT:x10] or {c040} = [eba_RT:x11]) then {c140} <= {c130} correct?
Background on the question	Validation rule v7365_m states for C14.00 ({c040} = [eba_RT:x10] or {c040} = [eba_RT:x11]) then {c140} <= {c130} c140 is the total amount of the securitised portfolio at the reporting date (i.e. the outstanding amount of the securitised exposures). c130 is the total amount of securitised exposures at origination date.
EBA answer	According to the description given in Regulation (EU) 680/2014 (ITS on Reporting), in Annex II, for column 130, TOTAL AMOUNT OF SECURITISED EXPOSURES AT ORIGINATION DATE, the amount reported in this column is the amount of the underlying portfolio at the origination date so it will remain unchanged along the life of the securitisation . In column 140, TOTAL AMOUNT, the outstanding amount of the securitised exposures at the reporting date has to be reported. The description indicates that the outstanding amount of those securitisation schemes backed by closed pools of assets will be progressively reduced as the underlying exposures are amortised. For those securitization schemes backed by open pools the

	<p>outstanding amount may increase as more assets could be added to the pool. On the other hand, as previously stated, column 130 only includes amount referring to the origination date of the first issuance of securities (i.e. securitised portfolio at the origination date).</p> <p>Having said that, VR v7365_m is only valid for those securitisations backed by closed pools so it will be deactivated.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5402

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