



**Single
Rulebook
Q&A**

Question ID	2021_5814
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Large Exposures
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	ITS on supervisory reporting - Annex IX - DPM v3.0
Date of submission	13/04/2021
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Disclose name of institution / entity	Yes
Name of institution / submitter	Banque de France
Country of incorporation / residence	France
Type of submitter	Competent authority
Subject matter	Large Exposures : Mismatch between ITS and DPM v3.0 - C28 column 350 / C29 column 360.
Question	The ITS states that a percentage of Tier 1 capital should be submitted for C28 column 350 / C29 column 360, whereas the DPM only permit a monetary value.

Background on the question	It's not possible in practice to enter a percentage for v3.0 reporting in two cases in large exposures. Questions will begin to rise.
EBA answer	<p>The published DPM on v3.0 considered columns 350 and 230 of template C 28.00 and column 360 and 240 of template C 29.00 of Annex VIII to Regulation (EU) No 680/2014 (ITS on Supervisory Reporting) as a monetary value, which <u>was</u> incorrect. The correct data type should have been percentage. The data type <u>was</u> corrected in the erratum of the taxonomy package on reporting framework v3.0.1 published on 3 June 2021 the next release of the reporting framework.</p> <p>This should not affect however the reporting systems of the institutions, who should keep reporting the same type of figure that they report now, for instance, 11% shall continue to be reported as 0.11.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_5814

European Banking Authority, 30/11/2021

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