



**Single
Rulebook
Q&A**

Question ID	2021_5819
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Large Exposures
Article	Article 394(2) CRR
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	Annexes 8 and 9
Date of submission	20/04/2021
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Disclose name of institution / entity	Yes
Name of institution / submitter	Barclays Plc
Country of incorporation / residence	United Kingdom
Type of submitter	Credit institution
Subject matter	Large Exposures Reporting - Reporting of Shadow Banking Positions under EBA Taxonomy 3.0
Question	Institutions are required to report information on the 10 largest exposures to institutions on a consolidated basis, and on the 10 largest exposures to shadow banking entities that carry out banking activities outside the

	<p>regulated framework on a consolidated basis, in accordance with Article 394(2) of Regulation (EU) No 575/2013.</p> <p>The reporting instructions for template C27.00, Column 070 state: The type of the counterparty of the ten largest exposures to institutions and the ten largest exposures to shadow banking entities shall be specified by using “I” for institutions or “S” for shadow banking entities, which carry out banking activities outside the regulated framework.</p> <p>We have reviewed the information in DPM database published on 8-Apr, together with the DPM dictionary and annotated templates published on 18th Mar and note that this states that only 'I' or 'U' can be used in this instance. There is no mention of 'S'.</p> <p>This being the case, please advise how Shadow Banking positions should be classified?</p>
Background on the question	There is no identifier for Shadow Banking positions within the associated Taxonomy 3.0 DPM.
EBA answer	<p>In column 070 of template C 27.00 of Annex VIII to Regulation (EU) No 2021/451 (ITS on supervisory reporting), institutions shall report the type of the counterparty of the ten largest exposures to institutions and the ten largest exposures to shadow banking entities. The later shall be specified by using “S” for shadow banking entities, which carry out banking activities outside the regulated framework. In the DPM v3.0, the corresponding type of counterparty is “U”.</p> <p>Reporting entities should use U as provided in the DPM to report shadow banking entities until the DPM is fixed.</p> <p>The DPM will be fixed in the next framework release v3.2.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_5819

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