

Question ID	2021_6252
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
Article	430
Paragraph	1
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) 2021/451 - ITS on supervisory reporting of institutions
Article/Paragraph	Annex II, Part II, 3.8.4
Date of submission	22/10/2021
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Disclose name of institution / entity	No
Type of submitter	Competent authority
Subject matter	Obligation to report risk-weighted exposures under SEC-ERBA and under SEC-SA as memorandum items in COREP template C 14.01
Question	When does the obligation apply to report risk-weighted exposures under SEC-ERBA in column 0447 and under SEC-SA in column 0448 of template C 14.01?
Background on the question	The instructions for columns 0447 and 0448 of COREP template C 14.01 (Memorandum items – Risk-weighted exposure amount under SEC-ERBA and Risk-weighted exposure amount under SEC-SA) do not provide specific guidance on the cases where reporting is expected, creating uncertainty on how the obligation to report the amount in columns 0447 and 0448 should be interpreted. In particular is it mandatory to report these memorandum columns whenever it is applicable and they can be calculated or only when it is specifically implied in the legislation that the reporter is expected to compute the amount under a different method as well to comply with regulatory provisions (e.g in accordance with the Articles 254(2)(a), 254(2)(b) of the CRR, to also calculate the amount under SEC-SA for transactions reported under SEC-ERBA)? In general, the presence of the memorandum items in the template implies an obligation to compute and report the respective datapoints, when applicable. On the other hand, an

	obligation to compute risk-weighted exposure amounts according to a different method compared to the one applied for regulatory purposes could be seen as going beyond the scope of the ITS on Supervisory Reporting.
Final answer	According to the template instructions from Annex II of Regulation (EU) No 2021/451 (ITS on Reporting), institutions shall report in column 0447 the “Risk weighted exposure amount under SEC-ERBA” and under column 0448 the “Risk weighted exposure amount under SEC-SA”. It is also specified that these columns shall not be reported for transactions under the corresponding method. That would be, those transactions under SEC-ERBA shall not be reported in column 0447 and those transactions under SEC-SA shall not be reported in column 0448. On any other case, the reporting of these columns is mandatory, whereas column 0447 should only contain rated transactions.
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_6252

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