

Single Rulebook Q&A

Question ID	2022_6442
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 2, 3.3.6.2
Date of submission	10/05/2022
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Disclose name of institution / entity	No
Type of submitter	Competent authority
Subject matter	Equity exposures and other non-credit obligation assets in C 08.07
Question	Should the values in column 0010 of COREP template C 08.07 for rows 0150 (Equity) and 0160 (Other non-credit obligation assets) be reported, which are not in scope of Article 166 CRR?
Background on the question	<p>According to section 3.3.6.2 of Annex II to Regulation (EU) 2021/451, the exposure values to be reported in column 0010 of template C 08.07 shall be “exposure value before CRM in accordance with Article 166 CRR”. However, the scope of Article 166 CRR is limited to “exposures to corporates, institutions, central governments and central banks and retail”, corresponding to rows 0010-0140 of C 08.07. The exposure value for equity exposures (row 0150) is determined according to Article 167 CRR, and the exposure value for other non-credit obligation assets (row 0160) is determined according to Article 168 CRR. A literal interpretation of the instructions implies that {r0140, c0010} and {r0150, c0010} should be left blank, with the exposure value only included for the total of IRB and SA in column 0020. Note that the same issue exists also for the disclosure template CR6-A (Annex XXII of Regulation (EU) 2021/637), on which template C 08.07 is based.</p>

Final answer	<p>According to point (b) of Article 452 CRR, the disclosure template EU CR6-A (and subsequently reporting template C 08.07) should include all exposure classes referred to in Article 147 CRR. Since both equity and other non credit-obligation assets are referred to in points (e) and (g) of that article, they should also be reported in column 0010 of C 08.07.</p> <p>Templates C 08.07 and CR6-A will be amended accordingly at the next possible opportunity, as well as the respective instructions.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2022_6442

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