

Single Rulebook Q&A

Question ID	2022_6531
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Transparency and Pillar 3
Article	449a
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Not applicable
Article/Paragraph	Not applicable
Date of submission	28/07/2022
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Disclose name of institution / entity	Yes
Name of institution / submitter	Dutch Banking Association
Country of incorporation / residence	The Netherlands
Type of submitter	Industry association
Subject matter	Template 10: Other climate change mitigating actions - Scope of Bonds and Loans
Question	Could you clarify which types of 'bonds and loans' are in scope?
Background on the question	“Bonds and loans” are in scope of template 10 "Other climate change mitigating actions that are not covered in the EU Taxonomy" of Annex XXXIX to the Final draft implementing technical standards on prudential disclosures on ESG risks in accordance with Article 449a CRR. However, it is not specified if bonds for which banks act as issuers/underwriters are included.
Final answer	The purpose of template 10 "Other climate change mitigating actions that are not covered in the EU Taxonomy" of Annex XXXIX to the Final draft implementing technical standards on prudential disclosures on ESG risks in accordance with Article 449a CRR is to provide information on other actions put in place by the institution to mitigate climate-change-related risks,

	<p>exposures that are not considered under the Green Asset Ratio (GAR) in templates 7 and 8. Template 10 is conceived to complement on the assets not included in templates 7 and 8.</p> <p>Only bonds and loans on the asset side of the balance sheet of the institution should be in scope for disclosure in template 10.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2022_6531

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