

Single Rulebook Q&A

Question ID	2022_6533
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 - Columns d and e
Question	Could you specify which kind of answers are expected under 'type of risk mitigated' (column d and e)?
Background on the question	In the type of risk mitigated columns (columns d and e), which kind of answer is expected (e.g. binary yes/no, description of the underlying specific risks being mitigated, the allocate portion of column C in GCA)?
Final answer	'Columns d' and 'e' in Template 10 of Annex XXXIX to the Final draft implementing technical standards on prudential disclosure on ESG risks in accordance with Article 449a CRR should report only qualitative information (risk type, yes/no binary option), whereas 'column c' should report the gross carrying amount (quantitative data). Therefore, institutions have to provide a qualitative answer and describe the nature of the mitigating actions in 'column f'. Additionally, banks can add (in 'column f') as many rows as the

	specific risks mitigated in order to provide more detailed information.
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2022_6533

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