

Question ID	2022_6615
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	Regulation (EU) 2022/2453 - ITS on ESG disclosures
Article/Paragraph	Annex 1 - Template 5
Date of submission	19/10/2022
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Disclose name of institution / entity	No
Type of submitter	Industry association
Subject matter	ITS ESG P3 - Template 5 - Column B carrying amount
Question	<p>In ESG disclosure template 5:</p> <p>Should the amounts disclosed in column b be equal to the carrying amounts disclosed in column a in template 1, or;</p> <p>Should the amounts in column b only include exposures exposed to physical risk according to the definition in the new Article 18a § 1c?</p>
Background on the question	The instructions to the disclosure templates do not give any guidance to what should be included in column b, Template 5, gross carrying amount.
Final answer	The total sum across all geographical areas of the amounts to be disclosed in Column b of Template 5 of Annex 1 to Implementing Regulation (EU) 2022/2453 should be identical to the final sum of the amount disclosed in column a of Template 1 and not be restricted to the part of the institution's gross carrying amount exposed to physical risks.
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2022_6615

