

<b>Question ID</b>	2022_6617
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - FINREP (incl. FB&NPE)
<b>Article</b>	430
<b>Paragraph</b>	-
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) 2021/451 - ITS on supervisory reporting of institutions
<b>Article/Paragraph</b>	Annex V. Part 2.146
<b>Date of submission</b>	26/10/2022
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<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	Template F 11.4
<b>Question</b>	How to report in Template F 11.4 a partially hedged loan portfolio?
<b>Background on the question</b>	Regarding the Template F 11.04 'Hedged Items in Fair Value Hedges', in column 0010 (carrying amount) and row 0090 (interest rate): In the case of having a partially hedged loan portfolio, should the entire portfolio be considered as a hedged item in the carrying amount or only the hedged part of the loan portfolio?
<b>Final answer</b>	<p>Under IFRS, a hedged item can be a single item, a group of items or a component of a single or group of items that are exposed to the specific risk(s) that an entity has chosen to hedge.</p> <p>In case of designation of a portion of a loan portfolio as hedged item, only the carrying amount of the hedged item related to the hedged risk shall be reported in the carrying amount (column 0010, template F 11.04). Indeed, under IFRS in a fair value hedge any resulting adjustment to this carrying amount is made only for changes attributable to the risk being hedged and is limited to the extent that the item is hedged.</p>

<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2022_6617">https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2022_6617</a>
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European Banking Authority, 08/06/2023

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