

Question ID	2013_394
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Large Exposures
Article	394 (4)
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	Annex IX part II 7, C 29.00
Date of submission	16/10/2013
Published as Final Q&A	07/03/2014
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Scope of LE3 template: Details of the exposures to individual clients within groups of connected clients
Question	Is there a threshold foreseen to fill in this table? Or do we have to fill in all the exposures on individual clients, who belong to a group of connected clients?
Background on the question	Text is not clear
Final answer	Neither Article 394 of Regulation (EU) No. 575/2013 (CRR) nor the <u>Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions</u> Draft ITS on Supervisory reporting contain a threshold regarding the detailing of the individual clients who belong to a certain group of connected clients. This means that all exposures, regardless of their size, to the individual clients of the group of connected clients (group reported in LE2 template) which exist at the time of the reporting reference date need to be reported in the LE3 template.

	<i>*As of 1/8/2014 the content of this answer was modified to reflect the publication of the final ITS on supervisory reporting of institutions in the Official Journal of the European Union. As a result, the references to the ITS were updated and the disclaimer deleted. For reasons of transparency, revisions are highlighted in track changes.</i>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_394

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