

<b>Question ID</b>	2013_395
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - Large Exposures
<b>Article</b>	394 (4)
<b>Paragraph</b>	-
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
<b>Article/Paragraph</b>	Annex IX part II 9, C 31.00
<b>Date of submission</b>	16/10/2013
<b>Published as Final Q&amp;A</b>	04/04/2014
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	Scope of LE5 template: Maturity buckets of the 10 largest exposures to institutions and the 10 largest exposures to unregulated financial entities: detail of the exposures to individual clients within groups of connected clients
<b>Question</b>	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 (that need to be reported in template 'LE4'?
<b>Background on the question</b>	text is not clear
<b>Final answer</b>	<p>Neither Article 394 of Regulation (EU) No. 575/2013 (CRR) nor the <a href="#">Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions</a> <del>ITS on Supervisory reporting</del> contain a threshold regarding the detailing of the individual clients who belong to a certain group of connected clients.</p> <p>This means that the details of all exposures, regardless of their size, to the individual clients within the groups of connected clients (groups reported in LE4 template) which exist at the time of the reporting reference shall be</p>

	<p>given in the LE5 template and not only for members of the group that qualify as "institutions" or "unregulated financial entities" (see also Q&amp;A 492).</p> <p><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></p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_395">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_395</a>

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