

Single Rulebook Q&A

Question ID	2013_399
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Leverage ratio
Article	430
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 XI 8 C43.00 (r70;cXX)
Date of submission	16/10/2013
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Breakdown of leverage ratio exposure measure components: other assets belonging to the trading book
Question	In Column 1 -exposure value, we report the accounting positions of the balance sheet (e.g. shares and bonds of the trading book), but the positions in the MRM model to calculate RWA do not provide from accounting. Moreover the scope of column 2- RWA is brider than other assets of the trading book as it includes also FX positions, index, derivatives,... How should we report?
Background on the question	There is a distortion between exposures and RWA.
Final answer	Based on the instructions, the amount reported in column 020 of row 070 of the table C 43.00 is defined as "Own fund requirements multiplied by 12.5 of items subject to Title IV of Part Three of the CRR". Indeed, this amount reflects a variety of market risks.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_399

