

<b>Question ID</b>	2013_514
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - COREP (incl. IP Losses)
<b>Article</b>	99
<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 (as amended)
<b>Article/Paragraph</b>	Annex XV - Validation Formulae
<b>Date of submission</b>	07/11/2013
<b>Published as Final Q&amp;A</b>	04/04/2014
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Consultancy firm
<b>Subject matter</b>	Inconsistency in validation rules v0532_m.
<b>Question</b>	Between v0532_m and v0533_m. The validation rule is different but they impact the same range of rows (040-090). We believe this range should be removed from rule v0532_m.
<b>Background on the question</b>	We have been analysing the validation rules published in your website - Annex XV (Validation formulae) regarding the final ITS on supervisory reporting. For C13.00 there seem to be some inconsistencies.
<b>Final answer</b>	<p>Rows 040-090 are greyed out for columns 350 and 360 and rows 430-540 are greyed out for columns 330-390. Nevertheless, since the blank cells in v0532_m will be treated as zero according to Annex XV-DPM Validation formulae (see: <a href="http://www.eba.europa.eu/regulation-and-policy/supervisory-reporting/imp...">http://www.eba.europa.eu/regulation-and-policy/supervisory-reporting/imp...</a>), there is no need to remove rows 040-090 and rows 430-540 from the validation rule.</p> <p><del>Validation rule v0534_m for rows (010;020) should read {c440} &gt;= {c450}. Indeed, columns 440 and 450 of CR SEC IRB refer respectively to the total risk-weighted exposure amount before cap/after cap, before/after applying</del></p>

	<p>the limits specified in Article 260 of CRR (Article 265 of CRR has also to be considered).</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_514">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_514</a>

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