

<b>Question ID</b>	2013_568
<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>	250
<b>Paragraph</b>	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 II REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS
<b>Date of submission</b>	27/11/2013
<b>Published as Final Q&amp;A</b>	04/04/2014
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	Austrian Federal Economic Chamber, Division Bank and Insurance
<b>Country of incorporation / residence</b>	Austria
<b>Type of submitter</b>	Industry association
<b>Subject matter</b>	Column "ADJUSTMENT TO THE RISK WEIGHTED EXPOSURE AMOUNT DUE TO MA-TURITY MISMATCHES" to be reported only from originator institutions.C 12.00 - Credit Risk: Securitisation - Standardised Approach to Own Funds Requirements (CR SEC SA)
<b>Question</b>	Why is the column "ADJUSTMENT TO THE RISK WEIGHTED EXPOSURE AMOUNT DUE TO MA-TURITY MISMATCHES" not shown greyed for the rows concerning Investor and Sponsor?
<b>Background on the question</b>	According to article 250 (b) CRR this effect is only possible for originator institutes.
<b>Final answer</b>	Column 360 of CR SEC SA (C 12.00) template should be grey shaded for investors and sponsors (rows 110 13240).

	According to Articles 249 and 250 of Regulation (EU) No 575/2013 (CRR), maturity mismatches only affect the calculation of risk-weighted exposure amounts for securitised exposures of the originator institution of a synthetic securitisation.
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_568">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_568</a>

European Banking Authority, 21/05/2022  
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