

Single Rulebook Q&A

Question ID	2014_701
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Large Exposures
Article	394
Paragraph	1,2
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 reporting on large exposures (Par. 5 LE1 template)
Date of submission	03/01/2014
Published as Final Q&A	30/04/2014
Disclose name of institution / entity	Yes
Name of institution / submitter	Banka Slovenije
Country of incorporation / residence	Slovenia
Type of submitter	Competent authority
Subject matter	LE1 template (C 27.00) - reporting of identification data on individual clients within groups of connected clients
Question	In the case of exposure to the group of connected clients (with 5 clients forming a group): Does an institution have to report the identification data (LE1 template C 27.00)) only for a group of connected clients (group data) or also for those 5 clients which form the group?
Background on the question	Instructions (LE1 template: Identification of the counterparty, column 010-070) define that "Institutions shall report the identification of any counterparty for which information is being submitted. It shall cover all codes as submitted according to column 010 in templates LE2 to LE5" Does that mean that in the case described above an institution have to report the identification data (template LE1) for a group of connected clients AND identification data (template LE1) for all clients forming a group (clients included in the template LE3)?

<p>Final answer</p>	<p>Annex IX of the <u>Regulation (EU) No 680/2014</u> <u>13 ITS on supervisory reporting of institutions</u>Draft ITS on Supervisory reporting (Instructions for reporting large exposures) in its Part II 5.1 for C 27.00 (LE1) template column 010 13 070 states that "Institutions shall report the identification of <u>any</u> counterparty for which information is being submitted. It shall cover <u>all</u> codes as submitted according to column 010 in templates C 28.00 to C 31.00 (LE2 to LE5)." The expression LE1 "shall cover all codes" in templates LE2 to LE5 means that every code which is used in those templates has to be explained by reporting the name, LEI code, residence, sector, NACE code and type of counterparty in a related LE1. Because LE3 and LE5 are only used for clients forming a group of connected clients, and the codes of these clients are used in those templates, it is necessary to report in LE1 for every client in a group of connected clients.</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>
<p>Link</p>	<p>https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_701</p>

European Banking Authority, 16/08/2022
www.eba.europa.eu