

Question ID	2014_702
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
Article	99
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	5 (a) (4)
Date of submission	03/01/2014
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Disclose name of institution / entity	Yes
Name of institution / submitter	Deutsche Bank
Country of incorporation / residence	Poland
Type of submitter	Credit institution
Subject matter	ITS on supervisory reporting under the CRR COREP CR GB template
Question	<p>What exposure value have to be taken into consideration to verify threshold of 10% of total exposures in all exposures classes according to Article 5 (a) (4)? Should the total exposures be taken as reported in row 010 column 010 of template 7 of Annex I as original exposure pre conversion factors? Which institutions should report information on the geographical distribution of exposures by country on template CR GB 1, CR GB 2? Should only those institutions report CR GB 1, CR GB 2 templates whose 'non-domestic' exposures are equal or higher than 10% of total exposures?</p>
Background on the question	<p>According to Article 5 (a) (4) of the draft Implementing Technical Standards (ITS) on Supervisory Reporting under the CRR, non-domestic original exposures in all 'non-domestic' countries in all exposures classes, are reported in row 850 of template 4 of Annex I and that total domestic and non domestic original exposures are reported in row 860 of template 4 of Annex</p>

	I. Data reported in 850 and 860 row of template 4 of Annex I refers to own funds requirements for investments firms not for the exposures.
Final answer	<p>As clarified with the reference to rows 850 and 860 of C 04.00 Template in Annex I of the Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions (ITS), the value used to calculate the threshold of Article 5(a)(4) of the ITS is the original exposure pre conversion factors. For exposures, the risk weighted assets of which are calculated under the Standardised Approach in Chapter 2 of Part 3, Title II of Regulation (EU) No. 575/2013 (CRR), the values relevant for the threshold would correlate to the values reported in {C 07.00, r010, c010} of Annex I of the ITS. For exposures, the risk weighted assets of which are calculated under the IRB Approach in Chapter 3 of Part 3, Title II of CRR the values relevant for the threshold would correlate to the values reported in {C 08.01, r010, c020} of Annex I of the ITS.</p> <p>According to the threshold of Article 5(a)(4) of the ITS, only those institutions whose ratio of non-domestic original exposures pre conversion factors to total original exposures pre conversion factors are equal or higher than 10% shall report templates C 09.01 and C 09.02. The entry and exit criteria of Article 4 of the ITS should be considered.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_702

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