

<b>Question ID</b>	2014_725
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
<b>Article</b>	422
<b>Paragraph</b>	2
<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	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
<b>Article/Paragraph</b>	Annex XIII, C.52.00
<b>Date of submission</b>	14/01/2014
<b>Published as Final Q&amp;A</b>	30/04/2014
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	Reporting Market Value in liabilities resulting from secured lending and capital market driven transactions as defined in Article 192 (C 52.00 template)
<b>Question</b>	What is the difference between Market Value in column 010 and values in columns 030, 050, 080 and 100?
<b>Background on the question</b>	In "Annex XIII Instructions outflows" doesn't describe data to fulfil in column 010 "Market Value" for rows 120-950. On the other hand columns 030, 050, 080 and 100 are described as the value according to Article 418 REGULATION (EU) NO 575/2013 of the asset securing the transaction. We have three options: - Column 010 is the sum of Columns 030, 050, 080 and 100 - Column 010 is total Market value before applying haircuts according to Article 418 - Column 010 is total Market Value and Columns 030, 050, 080 and 100 are outflows from liabilities resulting from secured lending
<b>Final answer</b>	The " <b>market value</b> " to be reported in column 010 of C 52.00 template for rows 120 to 950 refers to the market value of the collateral securing the transaction, as observed at the reporting reference date by the reporting institution.

	<p>The "<b>value according to Art. 418 CRR</b>" to be reported in column 030, 050, 080 or 100 of C 52.00 template for rows 120 to 950 is the market value of the collateral securing the transactions according to article 418 of the Regulation (EU) No 575/2013 (CRR), where it is defined as <i>"its market value, subject to appropriate haircuts that reflect at least the duration, the credit and liquidity risk and typical repo haircuts in periods of general market stress. The haircuts shall not be less than 15% for the assets referred to in point (d) of Article 416(1)."</i></p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_725">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_725</a>

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