

Question ID	2014_827
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Leverage ratio
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	C46
Date of submission	10/02/2014
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Disclose name of institution / entity	No
Type of submitter	Consultancy firm
Subject matter	Leverage Ratio, form 46.00
Question	In the taxonomy, it seems that we have an open fact set on the cell Line 160 column 02. Although this cell is not mentioned in the ITS (only cells 160;1 and 160;3 seems to appear in the ITS). => May you confirm if the EBA expects or not to receive a fact for cell 160;2? => Will the ITS or the Taxonomy be updated accordingly?
Background on the question	{160; 1} Memo item: Inclusion factor - Financial sector entities The fraction as determined in paragraph 37 {160; 3} Memo item: Inclusion factor - Commercial entities The fraction as determined in paragraph 38
Final answer	No reporting is expected for the cell in row 160, column 020 of C 46.00 as no inclusion factor for securitisation entities is applied to the exposures of these entities (i.e., different from financial sector entities and commercial entities, the exposures of securitisation entities, which are reported in rows 010 to 120, are not to be weighted by any inclusion factor). The DPM and taxonomy will be corrected accordingly.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_827

