

Question ID	2014_833
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Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
Article/Paragraph	C0700
Date of submission	10/02/2014
Published as Final Q&A	05/09/2014
Disclose name of institution / entity	No
Type of submitter	Consultancy firm
Subject matter	C0700 : Discrepancy between Taxonomy and ITS
Question	In the ITS, the row 280 of the reporting C0700 is forbidden for the following exposure classes : -Government, -Corporates, -Institutions, -Retail. When we look at the taxonomy it seems that no particular control is done to forbid figures for those cells. Does the EBA expects any figures for those cells?
Background on the question	280 Other risk weights This row is not available for exposure classes Government, Corporates, Institutions and Retail. For reporting those exposures not subject to the risk weights listed in the template. Article 113 (1) to (5) of CRR. Unrated nth to default credit derivatives under the Standardized Approach (Article 134 (6) of CRR) shall be reported in this row under the exposure class "Other items". See also Article 124 (2) and Article 152 (2) point (b) of CRR.
Final answer	According to the instructions in Annex II of Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions for row 280 of the C 07.00 Template (CR SA), no data should be reported for the exposure classes Government, Corporates, Institutions and Retail. The DPM and taxonomy will be amended to close the facts for the data points corresponding to these exposure classes.

Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_833
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European Banking Authority, 29/05/2023

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