

# Single Rulebook Q&A

<b>Question ID</b>	2014_891
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - COREP (incl. IP Losses)
<b>Article</b>	Article 113, 501
<b>Paragraph</b>	(1) to (5)
<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	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)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>	5
<b>Date of submission</b>	03/03/2014
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<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Consultancy firm
<b>Subject matter</b>	C 07.00 CR SA STD Column 215: which amount should be display in Column 215 for exposures NOT subject to SME-supporting factor? Should we display 0 or the amount of risk weighted assets?
<b>Question</b>	C 07.00 CR SA STD Column 215: which amount should be display in Column 215 for exposures NOT subject to SME-supporting factor? Should we display 0 or the amount of risk weighted assets?
<b>Background on the question</b>	C 07.00 CR SA STD Column 215: which amount should be display in Column 215 for exposures NOT subject to SME-supporting factor? Should we display 0 or the amount of risk weighted assets? For example: 1. for Exposures to central governments or central banks there is no possibility to benefit from the SME-supporting factor, then which amount should be display in column 215? 0 € or the risk weighted assets. If the risk weighted assets must be display then column 215 will be always equal to column 220. 2. for Exposures to corporates when the SME-supporting factor cannot be applied due to regulation which amount should be display in column 215? 0 € or the risk weighted assets.
<b>Final answer</b>	Column 215 "RISK WEIGHTED EXPOSURE AMOUNT PRE SME-SUPPORTING FACTOR" of the C 07.00 template (CR SA) shall display the

	<p>amount of risk-weighted assets of exposures subject to the SME-supporting factor and of exposures not subject to the SME-supporting factor, as indicated in the instructions, which refer to Articles 113(1) to (5) of the Regulation (EU) No. 575/2013 (CRR). Column 220 "RISK WEIGHTED EXPOSURE AMOUNT AFTER SME-SUPPORTING FACTOR" shall display this amount after application of the SME-supporting factor. I.e. for exposures not subject to the SME-supporting factor the risk-weighted exposure amount reported in columns 215 and 220 are the same.</p> <p>Validation formula V1782_h will be removed (see question ID: 2013_309).</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_891">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_891</a>

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