

(group "A" and group "B"); ii) the reporting institution is able to demonstrate that there is not any connection according to art. 4 (1) point 39 of CRR between these two groups; iii) neither of the two groups have a parent undertaking; iv) the same client ("Z") could be considered as the most significant within both groups, then the institution should consider such client ("Z") as the most significant only for one group (for example Group "A").

Within the other group ("B") the institution should consider another client as the most significant for the reporting purposes. So the institution should use two different "codes" for the group "A" and "B". This approach allows using the code in a consistent way across time (i.e. for example the exposures to group "A" is paid in full, the use of different codes for the two group does not jeopardize the consistency of the reporting).

Link

https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_920

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