



**Single
Rulebook
Q&A**

Question ID	2019_4851
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 (as amended)
Article/Paragraph	Annex 1 , C 05.01
Date of submission	05/08/2019
Published as Final Q&A	30/04/2021
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	The C 05.01 template seems not compliant with CRR2
Question	The 494b of CRR2 relates to Grandfathering of own funds instruments and eligible liabilities instruments and indicates that : " 1. By way of derogation from Articles 51 and 52, instruments issued prior to 27 June 2019 shall qualify as Additional Tier 1 instruments at the latest until 28 June 2025, where they meet the conditions set out in Articles 51 and 52, except for the conditions referred to in points (p), (q) and (r) of Article 52(1). 2. By way of derogation from Articles 62 and 63, instruments issued prior to 27 June 2019 shall qualify as Tier 2 instruments at the latest until 28 June 2025, where

	<p>they meet the conditions set out in Articles 62 and 63, except for the conditions referred to in points (n), (o) and (p) of Article 63." We have to classify some instruments in Grandfathered instruments but without applying the same percentage than CRR1, but the C 05.01 template is not appropriate because it is not updated. How do we have to fill this template to be consistent with the C01.00 template?</p>
Background on the question	<p>The COREP reporting framework is not updated with CRR2 requirement.</p>
EBA answer	<p>From June 2021 onwards (v3.0 of the reporting framework), instruments subject to the grandfathering rules of Article 494b of Regulation (EU) No 575/2013 (CRR) will have to be reported in rows of template C 05.01 of Annex I to Regulation (EU) No 680/2014 (and its successor Regulation (EU) No 451/2021) that explicitly capture these instruments.</p> <p>Until those new rows are added to template C 05.01, institutions should report those instruments in row 430 of template C 05.01.</p>
Link	<p>https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2019_4851</p>

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