**ANNEX V**

**‘ANNEX VI**

**RESULTS SUPERVISORY BENCHMARK PORTFOLIOS**

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## TEMPLATE RELATED INSTRUCTIONS

### C 106.00 – Initial Market Valuation and exclusion justification

|  |  |  |  |
| --- | --- | --- | --- |
| Column | Label | Legal reference | Instructions |
| 0010 | Instrument number | Annex V, Section 2, to this Regulation | The instrument number taken from Annex V to this Regulation shall be reported. |
| 0020 | Instrument modelled for VaR and sVaR (TRUE/FALSE) |  | Either TRUE or FALSE shall be reported. |
| 0030 | Instrument modelled for IRC (TRUE/FALSE) |  | Either TRUE or FALSE shall be reported. |
| 0040 | Instrument modelled for correlation trading (TRUE/FALSE) |  | Either TRUE or FALSE shall be reported. |
| 0050 | Rationale for exclusion | Article 3(2) of Implementing Regulation (EU) 2016/2070 | One of the following shall be reported:   1. Model not authorised by regulator; 2. Instrument or underlying not authorised internally; 3. Underlying or modelling feature not contemplated internally; 4. Other rationale for exclusion. Please, explain that rationale in column 0060. |
| 0060 | Free text box |  | An institution may provide any additional information in this column. |
| 0070 | Initial market valuation (‘IMV’) |  | The mark-to-market value of each instrument on the reference date at 5:30 pm CET (as referred to in Annex V, Section 1, point (b) to this Regulation.  The cell shall be left blank where the institution does not wish to provide an IMV for a certain portfolio (i.e. zero values shall be reported only where the result of the calculation is zero). |

### C 106.01 – SBM. Risk sensitivities by Instrument

Institutions shall report the sensitivities towards the risk factors that the instrument is exposed to. One row shall be reported per risk factor/sensitivity. The upward net curvature risk position of that risk factor (CVRk+) or the downward net curvature risk position of that risk factor (CVRk-) as specified in Article 325g of Regulation (EU) 575/2013 shall be reported in individual rows. All values shall refer to the “IMV (and initial SBM) reference date” as specified in Annex V, Section 1, point (b)(ii) to this Regulation. Institutions shall report each combination of Instrument number, Risk identifier (column 0010), Bucket (column 0020) and Additional identifier (column 0030) only once.

Instructions concerning sheets (z-axis)

|  |  |  |
| --- | --- | --- |
| Label | Legal reference | Instructions |
| Instrument number | Annex V, Section 2, to this Regulation | The instrument number taken from Annex V to this Regulation shall be reported. |

|  |  |  |  |
| --- | --- | --- | --- |
| Column | Label | Legal reference | Instructions |
| 0010 | Risk factor identifier | Articles 325l, 325m, 325n, 325o, 325p, 325q of Regulation (EU) No 575/2013 | The risk factor identifier as specified in the table at the end of this Annex shall be reported. |
| 0020 | Bucket | Article 325d(3) of Regulation (EU) No 575/2013 | The bucket shall be reported, where the risk factor identifier selected in column 0010 corresponds to the risk class:   * General interest rate risk, the answer shall be the name of the currency of the relevant risk-free rate, inflation or cross-currency-basis risk factor (following the ISO 4217 currency designation, e.g. “EUR”). * Credit spread risk for non-securitisation, the answer shall be the bucket number in Article 325ah (1), Table 4 of Regulation (EU) No 575/2013. * Credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR), the answer shall be the bucket number in Article 325am (1), Table 7 of that Regulation. * Credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR), the answer shall be the bucket number in Article 325ak, Table 6 of that Regulation. * Equity risk, the answer shall be the bucket number in Article 325ap (1), Table 8 of that Regulation. * Commodity risk, the answer shall be the bucket number in Article 325as, Table 9 of that Regulation. * FX risk and the components Delta or Curvature, the answer shall the name of the currency (e.g. “USD”, the reported currency codes shall follow the ISO 4217 currency designation). * FX risk and the component Vega, the answer shall be the name of the currency pair (e.g. “EUR\_USD”, the reported currency codes shall follow the ISO 4217 currency designation). |
| 0030 | Additional identifier1 | Articles 325l, 325m, 325n, 325o, 325p, 325q of Regulation (EU) No 575/2013 | The following information distinguishing the risk factor at intra-bucket level shall be reported. Where the risk factor identifier selected in column 0010 corresponds to the risk class:   * General interest rate risk and the component Delta, the answer shall be the name of the risk-free curve or another corresponding unique identifier. * Credit spread risk for non-securitisation or the risk class credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR), the answer shall be the issuer name or another corresponding unique identifier. * Credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR), the answer shall be tranche name or another corresponding unique identifier. * Equity risk, the answer shall be the equity issuer name or a corresponding unique identifier. * Commodity risk, the answer shall be the name of the commodity or another corresponding unique identifier.   Where none of the above cases applies, institutions shall report an empty value (NUL) |
| 0050 | Risk sensitivity (Reporting currency results) | Article 325d(2) and Articles 325g, 325r, 325s, 325t, and 325ax of Regulation (EU) No 575/2013 | Risk sensitivities (delta / vega sensitivities and curvature risk positions) shall be reported at the level of each instrument for all relevant risk factors as specified in the columns 0010 to 0030. The values shall be reported in the institution’s reporting currency. Where the risk factor identifier selected in column 0010 corresponds to the:   * Delta risk component of the sensitivities-based method, the net sensitivity to the risk factor (Sk) as specified in Article 325r of Regulation (EU) No 575/2013 shall be reported. Where institutions have obtained permission from their competent authority to use alternative definitions of delta risk sensitivities in accordance with Article 325t(5) of Regulation (EU) No 575/2013, they shall refer to these alternative definitions for the reporting. * Vega risk component of the sensitivities-based method, the vega risk sensitivity of an option to a given risk factor (Sk) as specified in Article 325s of that Regulation shall be reported. Where institutions have obtained permission from their competent authority to use alternative calculations of vega risk sensitivities in accordance with Article 325t(6) of Regulation (EU) No 575/2013, they shall refer to these alternative calculations for the reporting. Regardless of whether the definition of Article 325s or an alternative calculation in accordance with Article 325t(6) of that Regulation is used by the institution, the sensitivity shall be reported after weighting it by the corresponding implied volatility. * Curvature risk component of the sensitivities-based method, the upward net curvature risk position of that risk factor (CVRk+) or the downward net curvature risk position of that risk factor (CVRk-) as specified in Article 325g of that Regulation shall be reported.   The reported figure shall be expressed as a decimal with a minimum precision of two decimal places.  Zero values shall be reported only where the result of the calculation is actually zero. |
| 0060 | Reporting currency |  | The name of the reporting currency of the institution shall be reported (the reported value shall follow the ISO 4217 currency designation, e.g. “EUR”). |
| 0070 | Risk sensitivity (EBA instrument currency results) | Annex V. Section 2. to this Regulation and Article 325d(2) and Articles 325r, 325s, 325g of Regulation (EU) No 575/2013 | The values shall be reported following the instructions for column 0050 but translated at the ECB spot exchange rate associated with the currency of the instrument as defined in Annex V, Section 2 to this Regulation. |
| 0080 | Pricing model | Article 325t of Regulation (EU) No 575/2013 | The institution shall specify which pricing model applies to derive the sensitivities. One of the following shall be reported:   1. ‘Institution’s pricing models that serve as a basis for reporting profit and loss to senior management’ (as for Article 325t(1), subparagraph 1 of Regulation (EU) No 575/2013); 2. ‘Institution’s internal model approach’ (as for Article 325t(1), subparagraph 2 of that Regulation); |
| 0090 | Sensitivities definition | Articles 325r, 325s, 325t of Regulation (EU) No 575/2013 | The institution shall specify which sensitivities definition is applied in the calculation of the own funds requirements.  One of the following shall be reported:   1. ‘Sensitivities definition in Articles 325r and 325s of Regulation (EU) No 575/2013’; 2. ‘Sensitivities definition in accordance with Article 325t(5) and (6) of Regulation (EU) No 575/2013’;   Where the risk factor identifier selected in column 0010 corresponds to the curvature risk component of the sensitivities-based method, the value indicated in point (b) above shall be reported if any of the sensitivities used in the calculation of the reported curvature risk position are based on a sensitivity definition in accordance with Article 325t(5) and (6) of Regulation (EU) No 575/2013, and the value indicated in point (a) shall be reported otherwise. |
| 0100 | Free text box |  | An institution may provide additional information in this column concerning pricing model and sensitivities definition applied. |
| 0110 | Additional identifier2 | Article 325p(2) of Regulation (EU) No 575/2013 | Where the risk factor identifier selected in column 0010 corresponds to the risk class Commodity risk and the Delta risk component of the sensitivities-based method, the answer shall be the set of legal terms regarding the delivery location or another corresponding unique identifier.  Where none of the above cases applies, institutions shall report an empty value (NUL) |
| 0120 | Credit quality category | Article 325m(1) and 325ah(1) of Regulation (EU) No 575/2013 | Where the risk factor identifier selected in column 0010 corresponds to the risk class Credit spread risk for non-securitisation and the Delta risk component of the sensitivities-based method, the answer shall be one of the following:   1. ‘CQS 1’; 2. ‘CQS 2’; 3. ‘CQS 3’; 4. ‘CQS 4’; 5. ‘CQS 5’; 6. ‘CQS 6’; 7. ‘No CQS assigned (unrated)’.   Where none of the above cases applies, institutions shall report an empty value (NUL) |

### C 107.01 – VaR & sVaR Non-CTP. Details.

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| --- | --- | --- | --- |
| Row | Label | Legal reference | Instructions |
| 0010 - 0060 | VaR | | |
| 0010 | Methodology |  | One of the following shall be reported in column 0010:   1. Historical simulation; 2. Monte Carlo simulation; 3. Parametric methodology; 4. Combination / other methodology (please specify).   The institution shall use column 0020 to clarify the answer given in column 0010. Where option (d) was selected in column 0010, the institution shall provide details in column 0020. |
| 0020 | Computation of 10-day horizon | Article 365(1) of Regulation (EU) No 575/2013 | One of the following shall be reported in column 0010:   1. 1 day re-scaled to 10 days; 2. 10 days with overlapping periods; 3. 10 days other methodology.   The institution shall use column 0020 to clarify the answer given in column 0010. |
| 0030 | Length of observation period | Article 365(1) point (d) of Regulation (EU) No 575/2013 | One of the following shall be reported in column 0010:   1. Up to 1 year; 2. More than 1 and up to 2 years; 3. More than 2 and up to 3 years; 4. More than 3 years.   The institution shall use column 0020 to clarify the answer given in column 0010. |
| 0040 | Data Weighting | Article 365(1) point (d) of Regulation (EU) No 575/2013 | One of the following shall be reported in column 0010:   1. Unweighted (VaR data weighting); 2. Weighted (VaR data weighting); 3. Higher of weighted and unweighted (VaR data weighting) in points (a) and (b).   The institution shall use column 0020 to clarify the answer given in column 0010. |
| 0050 | Backtesting add-on | Article 366(2) of Regulation (EU) No 575/2013 | Backtesting add-on means the addend between 0 and 1 in accordance with Article 366 (2), Table 1 of Regulation (EU) No 575/2013  The institution shall use column 0020 to clarify the answer given in column 0010. |
| 0060 | VaR Regulatory add-on | Article 366(2) of Regulation (EU) No 575/2013 (‘at least 3’) | VaR Regulatory add-on means the extra charge imposed by the competent authority with respect to the multiplication factor for VaR (at least 3) in accordance with Article 366 (2) of Regulation (EU) No 575/2013. The VaR Regulatory add-on is the sum of the backtesting add-on and of the qualitative add-on, where applicable, in excess to 3.  The institution shall use column 0020 to clarify the answer given in column 0010. |
| 0070-0100 | SVaR (i.e. Stressed VaR) | | |
| 0070 | Methodology |  | One of the following shall be reported in column 0010:   1. Historical simulation; 2. Monte Carlo simulation; 3. Parametric methodology; 4. Combination / other methodology (please specify).   The institution shall use column 0020 to clarify the answer given in column 0010. In case option (d) was selected in column 0010, the institution shall provide details in column 0020. |
| 0080 | Computation of 10 day Horizon | Article 365(1) of Regulation (EU) No 575/2013 | One of the following shall be reported in column 0010:   1. 1 day re-scaled to 10 days; 2. 10 days with overlapping periods; 3. 10 days other methodology.   The institution shall use column 0020 to clarify the answer given in column 0010. |
| 0090 | SVaR Regulatory add-on | Article 366(2) of Regulation (EU) No 575/2013 | Regulatory add-on means the extra charge imposed by the competent authority with respect to the multiplication factor for sVaR (at least 3) in accordance with Article 366 (2) of Regulation (EU) No 575/2013. The regulatory add-on is the sum of 3, backtesting add-on and qualitative add-on (if applicable).  The institution shall use column 0020 to clarify the answer given in column 0010. |
| 0100 | SVaR period | Article 365(2) of Regulation (EU) No 575/2013 | One of the following shall be reported in column 0010:   1. Daily computation of the stressed VaR calibrated to one continuous 12-month period starting from the date specified in column 0020; 2. Weekly computation of the stressed VaR calibrated to one continuous 12-month period starting from the date specified in column 0020; 3. Daily computation of the stressed VaR calibrated to different continuous 12-month periods during the stressed VaR reporting dates given in column 0010 of C107.02 starting from the dates specified in column 0020; 4. Weekly computation of the stressed VaR calibrated to different continuous 12-month periods during the stressed VaR reporting dates given in column 0010 of C107.02 starting from the dates specified in column 0020; 5. Maximum of daily computation of the stressed VaR calibrated to more than one single 12-month period; 6. Maximum of weekly computation of the stressed VaR calibrated to more than one single 12-month period; 7. Other choices for the stressed VaR calibration (please specify).   The institution shall use column 0020 to provide the starting date in the format of ‘dd/mm/yyyy’ in case of options (a) or (b) given in column 0010 and the starting dates in the format ‘dd/mm/yyyy’ used for each stressed VaR computation in case of options (c) or (d) given in column 0010. The institution shall also use column 0020 to clarify the 12-month period used for each stressed VaR computation in case of options (e), (f) and (g) given in column 0010. |

### C 107.02 – VaR, sVaR and PV - Non-CTP. EBA portfolio currency Results.

Instructions concerning sheets (z-axis)

|  |  |  |
| --- | --- | --- |
| Label | Legal reference | Instructions |
| Portfolio | Annex V, Sections 3 and 4, to this Regulation | The portfolio (both individual and aggregated) number taken from Annex V to this Regulation shall be reported. |

|  |  |  |  |
| --- | --- | --- | --- |
| Column | Label | Legal reference | Instructions |
| 0010 | Date |  | VaR, sVaR and Present Value (PV) results shall be reported for all the 10 business days between the ‘RM initial reference date’ and the ‘RM (and final ASA) final reference date’, as specified in Annex V, Section 1, point (b) to this Regulation. The ‘dd/mm/yyyy’ convention shall be adopted to report the dates. |
| 0020 | VaR | Article 365 of Regulation (EU) No 575/2013 | The 10-day regulatory VaR obtained for each portfolio, without applying the ‘at least 3’ regulatory multiplication factor, shall be reported.  Figures shall be reported for each of the dates provided in column 0010. The cell shall be left blank where the institution does not calculate a VaR on the date provided in column 0010 (i.e. zero values shall be reported only where the result of the calculation is zero). |
| 0030 | sVaR | Article 365 of Regulation (EU) No 575/2013 | The 10-day regulatory sVaR obtained for each portfolio, without applying the ‘at least 3’ regulatory multiplication factor, shall be reported.  Figures shall be reported for each of the dates provided in column 0010. The cell shall be left blank where the institution does not calculate a sVaR on the date provided in column 0010 (i.e. zero values shall be reported only where the result of the calculation is zero). |
| 0040 | PV |  | The present value (PV) for each portfolio shall be reported.  Figures shall be reported for each of the dates provided in column 0010. The cell shall be left blank where the institution does not calculate a PV on the date provided in column 0010 (i.e. zero values shall be reported only where the result of the calculation is zero). |

### C 108.00 – Profit & Loss Time Series

Template C 108.00 (‘Profit & Loss Time Series’) shall be completed only by institutions that calculate VaR using historical simulation.

Instructions concerning sheets (z-axis)

|  |  |  |
| --- | --- | --- |
| Label | Legal reference | Instructions |
| Portfolio | Annex V, Sections 3 and 4, to this Regulation | The portfolio number (both individual and aggregated) taken from Annex V to this Regulation shall be reported. |

|  |  |  |  |
| --- | --- | --- | --- |
| Column | Label | Legal reference | Instructions |
| 0010 | Date | Article 365(1) point (d) of Regulation (EU) No 575/2013 | On each business day, determined in accordance with the calendar in the institution’s jurisdiction, institutions shall provide the P&L series used to calculate VaR in C107.02 column 0010 with a minimum of 250 observations starting from the ‘RM (and final ASA) final reference date’, as specified in Annex V, Section 1 letter (b)(v) to this Regulation, and going backward. |
| 0020 | Daily P&L |  | Institutions that calculate VaR using historical simulation shall fill the full length historic series used by the institution, with a minimum of one-year data series, with the portfolio valuation change (i.e. daily P&L) produced by using historically simulated daily risk factor changes (i.e. the daily P&L series used to derive the regulatory 1-day VaR).  In case a day is a bank holiday in the relevant jurisdiction, this cell shall be left blank (i.e. a zero P&L shall be reported only where there was no change in the hypothetical value of the portfolio on a given business day). |

### C 109.01 – IRC. Details of the Model

|  |  |  |  |
| --- | --- | --- | --- |
| Row | Label | Legal reference | Instructions |
| 0010 | Number of modelling factors |  | EBA/GL/2012/3  The number of modelling factors at the overall IRC model level shall be reported. The answer shall be one of the following:   1. 1 modelling factor; 2. 2 modelling factors; 3. More than 2 modelling factors.   The institution shall use column 0020 to clarify the answer given in column 0010. |
| 0020 | Source of LGDs |  | EBA/GL/2012/3  The source of LGDs at the overall IRC Model level shall be reported. The answer shall be one of the following:   1. Market convention; 2. LGD used in IRB; 3. Other source of LGD (please specify).   The institution shall use column 0020 to clarify the answer given in column 0010. In case option (c) was selected in column 0010, the institution shall provide details in this column. |

### C 109.02 – IRC. Details by Portfolio

Instructions concerning sheets (z-axis)

|  |  |  |
| --- | --- | --- |
| Label | Legal reference | Instructions |
| Portfolio | Annex V, Sections 3 and 4, to this Regulation | The portfolio number (both individual and aggregated) taken from Annex V to this Regulation, only for those portfolios where IRC is requested, shall be reported. |

|  |  |  |  |
| --- | --- | --- | --- |
| Row | Label | Legal reference | Instructions |
| 0010 | Liquidity Horizon | Article 374(5) of Regulation (EU) No 575/2013 | EBA/GL/2012/3  The liquidity horizon applied at the portfolio level shall be reported. The answer shall be one of the following:   1. Up to 3 months; 2. More than 3 and up to 6 months; 3. More than 6 and up to 9 months; 4. More than 9 and up to 12 months. |
| 0020 | Source of PDs |  | EBA/GL/2012/3  The source of PDs applied at the portfolio level shall be reported. The answer shall be one of the following:   1. Rating agencies; 2. IRB; 3. Market implied PDs; 4. Other source of PDs (please specify).   The institution shall use column 0020 to clarify the answer given in column 0010. In case option (d) was selected in column 0010, the institution shall provide details in this column 0020. |
| 0030 | Source of transition matrices |  | EBA/GL/2012/3  The source of transition matrices applied at the portfolio level shall be reported. The answer shall be one of the following:   1. Rating agencies; 2. IRB; 3. Market implied transition matrices; 4. Other sources of transition matrices (please specify).   The institution shall use column 0020 to clarify the answer given in column 0010. In case option (d) was selected in column 0010, the institution shall provide details in this column 0020. |

### C 109.03 – IRC. Amount by Portfolio/Date.

Instructions concerning sheets (z-axis)

|  |  |  |
| --- | --- | --- |
| Label | Legal reference | Instructions |
| Portfolio | Sections 3 and 4 of Annex V to this Regulation | The portfolio (both individual and aggregated) number taken from Annex V to this Regulation, only for those portfolios where IRC is requested, shall be reported. |

|  |  |  |  |
| --- | --- | --- | --- |
| Column | Label | Legal reference | Instructions |
| 0010 | Date |  | IRC shall be reported for all the 10 business days between the ‘RM initial reference date’ and the ‘RM (and final ASA) final reference date’, as specified in Annex V, Section 1, point (b) to this Regulation. The ‘dd/mm/yyyy’ convention shall be adopted to report the dates. |
| 0020 | IRC | Articles 372 to 376 of Regulation (EU) No 575/2013 | EBA/GL/2012/3  The regulatory IRC obtained for each portfolio shall be reported.  Figures shall be reported for each of the dates provided in column 0010. The cell shall be left blank where the institution does not calculate an IRC on the date reported in column 0010 (i.e. zero values shall be reported only where the result of the calculation is zero). |

### C 110.01 – CT. Details of the Model.

|  |  |  |  |
| --- | --- | --- | --- |
| Row | Label | Legal reference | Instructions |
| 0010 | Number of modelling factors | Article 377 of Regulation (EU) No 575/2013 | The number of modelling factors at the overall correlation trading model level shall be reported. The answer shall be one of the following:   1. 1 modelling factor; 2. 2 modelling factors; 3. More than 2 modelling factors.   The institution shall use column 0020 where it wants to clarify the answer given in column 0010. |
| 0020 | Source of LGDs | Article 377 of Regulation (EU) No 575/2013 | The source of LGDs at the overall correlation trading model level shall be reported. The answer shall be one of the following:   1. Market convention; 2. LGD used in IRB; 3. Other sources of LGD (please specify).   The institution shall use column 0020 to clarify the answer given in column 0010. In case option (c) was selected in column 0010, the institution shall provide details in this column. |

### C 110.02 – CT. Details by Portfolio.

Instructions concerning sheets (z-axis)

|  |  |  |
| --- | --- | --- |
| Label | Legal reference | Instructions |
| Portfolio | Annex V, Sections 3 and 4, to this Regulation | The portfolio (both individual and aggregated) number taken from Annex V to this Regulation, only for those portfolios where APR is requested, shall be reported. |

|  |  |  |  |
| --- | --- | --- | --- |
| Row | Label | Legal reference | Instructions |
| 0010 | Liquidity horizon | Article 377(2) of Regulation (EU) No 575/2013 | The liquidity horizon applied at the portfolio level shall be reported. The answer shall be one of the following:   1. Up to 3 months; 2. More than 3 and up to 6 months; 3. More than 6 and up to 9 months; 4. More than 9 and up to 12 months. |
| 0020 | Source of PDs | Article 377 of Regulation (EU) No 575/2013 | The source of PDs applied at the portfolio level shall be reported. The answer shall be one of the following:   1. Rating agencies; 2. IRB; 3. Market implied PDs; 4. Other source of PDs (please specify).   The institution shall use column 0020 to clarify the answer given in column 0010. In case option (d) was selected in column 0010, the institution shall provide details in column 0020. |
| 0030 | Source of transition matrices | Article 377 of Regulation (EU) No 575/2013 | The source of the transition matrices applied at the portfolio level shall be reported. The answer shall be one of the following:   1. Rating agencies; 2. IRB; 3. Market implied transition matrices; 4. Other source of transition matrices (please specify).   The institution shall use column 0020 to clarify the answer given in column 0010. In case option (d) was selected in column 0010, the institution shall provide details in column 0020. |

### C 110.03 – CT. APR by Portfolio/Date

Instructions concerning sheets (z-axis)

|  |  |  |
| --- | --- | --- |
| Label | Legal reference | Instructions |
| Portfolio | Annex V, Section 3 and 4, to this Regulation | The portfolio (both individual and aggregated) number taken from Annex V to this Regulation, only for those portfolios where APR is requested, shall be reported |

|  |  |  |  |
| --- | --- | --- | --- |
| Column | Label | Legal reference | Instructions |
| 0010 | Date | Article 377 of Regulation (EU) No 575/2013 | All price risk (‘APR’) shall be reported for all the 10 business days between the ‘RM initial reference date’ and the ‘RM (and final ASA) final reference date’ as referred to in Annex V, Section 1, point (b) to this Regulation). The ‘dd/mm/yyyy’ convention shall be adopted to report the dates. |
| 0060 | APR | Article 377 of Regulation (EU) No 575/2013 | The results obtained by applying the regulatory correlation trading model to each portfolio shall be reported.  Figures shall be reported for each of the dates provided in column 0010. The cell shall be left blank where the institution does not use a correlation trading model on the date provided in column 0010 (i.e. zero values shall be reported only where the result of the calculation is zero). |

### C 120.01 – SBM. RISK SENSITIVITIES BY INSTRUMENT/PORTFOLIO

Institutions shall report, instrument by instrument, the sensitivities towards the risk factors that the instrument is exposed to. One row shall be reported per risk factor/sensitivity. The upward net curvature risk position of that risk factor (CVRk+) or the downward net curvature risk position of that risk factor (CVRk-) as specified in Article 325g of Regulation (EU) No 575/2013 shall be reported in individual rows. All values shall refer to the “RM (and final ASA) final reference date” (as defined in Annex V, Section 1, point (b)(v) to this Regulation). Institutions shall report each combination of Portfolio, Instrument number (column 0010), Risk identifier (column 0020), Bucket (column 0030) and Additional identifier (column 0040) only once.

Instructions concerning sheets (z-axis)

|  |  |  |
| --- | --- | --- |
| Label | Legal reference | Instructions |
| Portfolio | Annex V, Sections 3 and 4, to this Regulation | The number of the individual or aggregated portfolio taken from Annex V to this Regulation shall be reported. |

|  |  |  |  |
| --- | --- | --- | --- |
| Column | Label | Legal reference | Instructions |
| 0010 | Instrument number | Annex V, Section 2 to this Regulation | The instrument number taken from Annex V to this Regulation shall be reported. |
| 0020 | Risk factor identifier | Articles 325l, 325m, 325n, 325o, 325p, 325q of Regulation (EU) No 575/2013 | The risk factor identifier as specified in the table at the end of this Annex shall be reported. |
| 0030 | Bucket | Article 325d(3) of Regulation (EU) No 575/2013 | The bucket shall be reported, where the risk factor identifier selected in column 0020 corresponds to the risk class:   * General interest rate risk. The answer shall be the name of the currency of the relevant risk-free rate, inflation or cross-currency-basis risk factor (following the ISO 4217 currency designation, e.g. “EUR”). * Credit spread risk for non-securitisation. The answer shall be the bucket number in Article 325ah (1), Table 4 of Regulation (EU) No 575/2013. * Credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR). The answer shall be the bucket number in Article 325am (1), Table 7 of that Regulation. * Credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR). The answer shall be the bucket number in Article 325ak, Table 6 of that Regulation . * Equity risk. The answer shall be the bucket number in Article 325ap (1), Table 8 of that Regulation. * Commodity risk. The answer shall be the bucket number in Article 325as, Table 9 of that Regulation (. * FX risk and the components Delta or Curvature. The answer shall the name of the currency (e.g. “USD”, the reported currency codes shall follow the ISO 4217 currency designation), * FX risk and the component Vega. The answer shall be the name of the currency pair (e.g. “EUR\_USD”, the reported currency codes shall follow the ISO 4217 currency designation). |
| 0040 | Additional identifier1 | Articles 325l, 325m, 325n, 325o, 325p, 325q of Regulation (EU) No 575/2013 | The following information distinguishing the risk factor at intra-bucket level shall be reported. Where the risk factor identifier selected in column 0020 corresponds to the risk class:   * General interest rate risk and the component Delta, the answer shall be the name of the risk-free curve or another corresponding unique identifier. * Credit spread risk for non-securitisation or the risk class credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR), the answer shall be the issuer name or another corresponding unique identifier. * Credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR), the answer shall be tranche name or another corresponding unique identifier. * Equity risk, the answer shall be the equity issuer name or a corresponding unique identifier. * Commodity risk, the answer shall be the name of the commodity or another corresponding unique identifier.   Where none of the above cases applies, institutions shall report an empty value (NUL) |
| 0060 | Risk sensitivity (Reporting currency results) | Article 325d(2) and Articles 325g, 325r, 325s, 325t, 325ax of Regulation (EU) No 575/2013 | Risk sensitivities (delta / vega sensitivities and curvature risk positions) shall be reported at the level of each instrument for all relevant risk factors as specified in the columns 0020 to 0040. The values shall be reported in the institution’s reporting currency. Where the risk factor identifier selected in column 0020 corresponds to the:   * Delta risk component of the sensitivities-based method, the net sensitivity to the risk factor (Sk) as specified in Article 325r of Regulation (EU) No 575/2013 shall be reported. Where institutions have obtained permission from their competent authority to use alternative calculations of delta risk sensitivities in accordance with Article 325t(5) of that Regulation, they shall refer to these alternative definitions for the reporting. * Vega risk component of the sensitivities-based method, the vega risk sensitivity of an option to a given risk factor (Sk) as specified in Article 325s of that Regulation shall be reported. Where institutions have obtained permission from their competent authority to use alternative calculations of vega risk sensitivities in accordance with Article 325t(6) of that Regulation, they shall refer to these alternative calculations for the reporting. Regardless of whether the calculation of Article 325s or an alternative calculation in accordance with Article 325t(6) of that Regulation is used by the institution, the sensitivity shall be reported after weighting it by the corresponding implied volatility. * Curvature risk component of the sensitivities-based method, the upward net curvature risk position of that risk factor (CVRk+) or the downward net curvature risk position of that risk factor (CVRk-) as specified in Article 325g of that Regulation shall be reported.   The reported figure shall be expressed as a decimal with a minimum precision of two decimal places.  Zero values shall be reported only where the result of the calculation is actually zero. |
| 0070 | Reporting currency |  | The name of the reporting currency of the institution shall be reported (the reported value shall follow the ISO 4217 currency designation, e.g. “EUR”). |
| 0080 | Risk sensitivity (EBA portfolio currency results) | of Annex V, Sections 3 and 4, to this Regulation and Article 325d(2) and Articles 325r, 325s, 325g, 325t, 325ax of Regulation (EU) No 575/2013 | The values shall be reported following the instructions for column 0060 but translated at the ECB spot exchange rate associated with the currency of the portfolio as defined in Annex V, Sections 3 and 4 to this Regulation. |
| 0090 | Risk weight | Part Three, Title IV, Chapter 1a, Section 6 of Regulation (EU) No 575/2013 | The risk weight corresponding to the risk factor as specified in the columns 0020 to 0040 shall be reported. Where the risk factor identifier selected in column 0020 corresponds to the Curvature risk component, the risk weight used to determine the applicable relative shift shall be reported.  The reported figure shall be expressed as a decimal with a minimum precision of four decimal places. |
| 0110 | Additional identifier2 | Article 325p(2) of Regulation (EU) No 575/2013 | Where the risk factor identifier selected in column 0010 corresponds to the risk class Commodity risk and the Delta risk component of the sensitivities-based method, the answer shall be the set of legal terms regarding the delivery location or another corresponding unique identifier.  Where none of the above cases applies, institutions shall report an empty value (NUL) |
| 0120 | Credit quality category | Article 325m(1) and 325ah(1) of Regulation (EU) No 575/2013 | Where the risk factor identifier selected in column 0010 corresponds to the risk class Credit spread risk for non-securitisation and the Delta risk component of the sensitivities-based method, the answer shall be one of the following:   1. ‘CQS 1’; 2. ‘CQS 2’; 3. ‘CQS 3’; 4. ‘CQS 4’; 5. ‘CQS 5’; 6. ‘CQS 6’; 7. ‘No CQS assigned (unrated)’.   Where none of the above cases applies, institutions shall report an empty value (NUL) |

### C 120.02 – SBM. OFR COMPOSITION BY PORTFOLIO

Instructions concerning sheets (z-axis)

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| Label | Legal reference | Instructions |
| Portfolio | Annex V, Sections 3 and 4, to this Regulation | The number of the individual or aggregated portfolio taken from Annex V to this Regulation shall be reported. |

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| Column | Label | Legal reference | Instructions |
| 0010 | Risk class | Article 325d(1) of Regulation (EU) No 575/2013 | The risk class shall be reported. The answer shall be one of the following:   1. ‘General interest rate risk (GIRR)’; 2. ‘Credit spread risk.Non-securitisations CSR’ (credit spread risk (CSR) for non-securitisation); 3. ‘Credit spread risk.Non-ACTP CSR’ (credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR)); 4. ‘Credit spread risk.ACTP CSR’ (credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR)); 5. ‘Equity risk’; 6. ‘Commodities risk’; 7. ‘Foreign-exchange risk’. |
| 0020 | Component | Article 325e(1) of Regulation (EU) No 575/2013 | The component of the sensitivities-based method shall be reported. The answer shall be one of the following:   1. ‘Delta risk’; 2. ‘Vega risk’; 3. ‘Curvature risk’; |
| 0030 | Correlation scenario | Article 325h of Regulation (EU) No 575/2013 | The correlation scenario shall be reported. The answer shall be one of the following:   1. ‘Medium correlation scenario’; 2. ‘High correlation scenario’; 3. ‘Low correlation scenario’. |
| 0040 | Own funds requirements (Reporting currency results) | Article 325h of Regulation (EU) No 575/2013 | Own funds requirements values shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio for all relevant combinations of risk class, component and correlation scenario. The values shall be reported in the institution’s reporting currency and shall be expressed with a minimum precision of two decimal places. |
| 0050 | Reporting currency |  | The reporting currency of the institution shall be reported (the reported value shall follow the ISO 4217 currency designation). |
| 0060 | Own funds requirements (EBA portfolio currency results) | Annex V, Sections 3 and 4, to this Regulation and Article 325h of Regulation (EU) No 575/2013 | The values shall be reported following the instructions for column 0040 but translated at the ECB spot exchange rate associated with the currency of the portfolio as defined in Annex V, Sections 3 and 4 to this Regulation. |
| 0070 | Positions without optionality subjected to curvature risk own funds requirements | Article 325e(3) of Regulation (EU) No 575/2013 | Where the component in column 0020 corresponds to curvature risk:   1. ‘TRUE’ shall be reported if the institution applies the approach set out in Article 325e(3), first subparagraph of Regulation (EU) No 575/2013 in calculating the result reported in columns 0040 and 0060. 2. ‘FALSE’ shall be reported otherwise.   ‘FALSE’ shall also be reported where none of the above cases applies. |
| 0080 | Base currency approach applied for foreign-exchange risk delta and curvature | Article 325q(7) of Regulation (EU) No 575/2013 | Where the risk class in column 0010 corresponds to foreign-exchange risk and the component in column 0020 corresponds to delta risk or curvature risk:   1. ‘TRUE’ shall be reported if the institution applies the approach set out Article 325q(7) of Regulation (EU) No 575/2013 in calculating the result reported in columns 0040 and 0060. 2. ‘FALSE’ shall be reported otherwise.   ‘FALSE’ shall also be reported where none of the above cases applies. |
| 0090 | Division of curvature risk components for foreign-exchange risk by scalar | Article 325q(6) of Regulation (EU) No 575/2013 | Where the risk class in column 0010 corresponds to foreign-exchange risk and the component in column 0020 corresponds to curvature risk:   1. ‘TRUE’ shall be reported if the institution applies the approach set out Article 325q(6) of Regulation (EU) No 575/2013 in calculating the result reported in columns 0040 and 0060. 2. ‘FALSE’ shall be reported otherwise.   ‘FALSE’ shall also be reported where none of the above cases applies. |
| 0100 | Free text box |  | An institution may provide any additional information in this column. |

### C 120.04 – DRC. MARKET VALUES AND GROSS JTD AMOUNTS BY INSTRUMENT/PORTFOLIO

Institutions shall report, instrument by instrument, the exposures corresponding to the instrument. One row shall be reported per exposure. All values shall refer to the “RM (and final ASA) final reference date” (as defined in Annex V, Section 1, point (b)(v), to this Regulation). Exposures shall be reported before any offsetting has taken place but after replication or decomposition steps (as defined in Articles 325z and 325ac of Regulation (EU) No 575/2013), where applicable.

Instructions concerning sheets (z-axis)

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| Label | Legal reference | Instructions |
| Portfolio | Annex V, Sections 3 and 4, to this Regulation | The number of the individual or aggregated portfolio taken from Annex V to this Regulation shall be reported. |

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| --- | --- | --- | --- |
| Column | Label | Legal reference | Instructions |
| 0010 | Instrument number | Annex V, Section 2, to this Regulation | The instrument number taken from Annex V to this Regulation shall be reported. |
| 0020 | Risk class | Article 325v(2) of Regulation (EU) No 575/2013 | The risk class for which the default risk requirement is reported in columns 0030 and 0040 shall be reported. The answer shall be one of the following instrument types:   1. ‘Instruments other than securitisation positions’; 2. ‘[Securitisation](https://lexparency.org/eu/32013R0575/ART_4/#1-61) positions that are not included in the ACTP’; 3. ‘[Securitisation](https://lexparency.org/eu/32013R0575/ART_4/#1-61) positions that are included in the ACTP’. |
| 0030 | Bucket1 | Article 325y(3), 325aa(4) and 325ad(2) of Regulation (EU) No 575/2013 | The bucket shall be reported.  Where the risk class reported in column 0020 corresponds to ‘non-[securitisations](https://lexparency.org/eu/32013R0575/ART_4/#1-61)’, the answer shall be one of the following:   1. ‘Corporates’; 2. ‘Sovereigns’; 3. ‘Local governments/municipalities’.   Where instead the risk class reported in column 0020 corresponds to ‘[securitisations](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are not included in the ACTP’, the answer shall be (a) above or one of the following:   1. ‘ABCP - Asia’; 2. ‘ABCP - Europe’; 3. ‘ABCP - North America’; 4. ‘ABCP - Rest of the world’; 5. ‘Auto loans/leases - Asia’; 6. ‘Auto loans/leases - Europe’; 7. ‘Auto loans/leases - North America’; 8. ‘Auto loans/leases - Rest of the world’; 9. ‘Collateralised debt obligations squared (CDO-squared) - Asia’; 10. ‘Collateralised debt obligations squared (CDO-squared) - Europe’; 11. ‘Collateralised debt obligations squared (CDO-squared) - North America’; 12. ‘Collateralised debt obligations squared (CDO-squared) - Rest of the world’; 13. ‘Collateralised loan obligations - Asia’; 14. ‘Collateralised loan obligations - Europe’; 15. ‘Collateralised loan obligations - North America’; 16. ‘Collateralised loan obligations - Rest of the world’; 17. ‘Commercial mortgage-backed securities (CMBS) - Asia’; 18. ‘Commercial mortgage-backed securities (CMBS) - Europe’; 19. ‘Commercial mortgage-backed securities (CMBS) - North America’; 20. ‘Commercial mortgage-backed securities (CMBS) - Rest of the world’; 21. ‘Credit cards - Asia’; 22. ‘Credit cards - Europe’; 23. ‘Credit cards - North America’; 24. ‘Credit cards - Rest of the world’; 25. ‘Other retail - Asia’; 26. ‘Other retail - Europe’; 27. ‘Other retail - North America’; 28. ‘Other retail - Rest of the world’; 29. ‘Other wholesale - Asia’; 30. ‘Other wholesale - Europe’; 31. ‘Other wholesale - North America’; 32. ‘Other wholesale - Rest of the world’; 33. ‘Residential mortgage-backed securities (RMBS) - Asia’; 34. ‘Residential mortgage-backed securities (RMBS) - Europe’; 35. ‘Residential mortgage-backed securities (RMBS) - North America’; 36. ‘Residential mortgage-backed securities (RMBS) - Rest of the world’; 37. ‘Small and medium-sized enterprises (SMEs) - Asia’; 38. ‘Small and medium-sized enterprises (SMEs) - Europe’; 39. ‘Small and medium-sized enterprises (SMEs) - North America’; 40. ‘Small and medium-sized enterprises (SMEs) - Rest of the world’; 41. ‘Student loans - Asia’; 42. ‘Student loans - Europe’; 43. ‘Student loans - North America’; 44. ‘Student loans - Rest of the world’.   Where instead the risk class reported in column 0020 corresponds to ‘[securitisations](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are included in the ACTP’, the answer shall be ‘[securitisations](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are included in the ACTP’. |
| 0040 | Bucket2 | Article 325ad(2) of Regulation (EU) No 575/2013 | Where the risk class reported in column 0020 corresponds to ‘[securitisations](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are included in the ACTP’, the answer shall be the name of the index, otherwise it shall report (NUL). |
| 0050 | Obligor | Article 325v(2), Article 325x(1), an Articles 325z and 325ac of Regulation (EU) No 575/2013 | Banks shall reported information related to the obligor. Where the risk class reported in column 0020 corresponds to:   * ‘Instruments other than securitisation positions’, the answer shall be the name of the obligor; * ‘[securitisation positions](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are not included in the ACTP’, the answer shall be the name of the obligor or a unique identifier denoting the underlying asset pool and tranche; * ‘[securitisation positions](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are included in the ACTP’, the answer shall be a unique identifier denoting index family, series and tranche. |
| 0060 | Credit quality category | Article 325y(1) and (2), Article 325aa(1) and Article 325ad(1) of Regulation (EU) No 575/2013 | Institutions shall report the credit quality. The answer shall be one of the following:   1. ‘CQS 1’; 2. ‘CQS 2’; 3. ‘CQS 3’; 4. ‘CQS 4’; 5. ‘CQS 5’; 6. ‘CQS 6’; 7. ‘No CQS assigned (unrated)’; 8. ‘No CQS assigned (defaulted)’; 9. ‘No CQS assigned (0 % risk-weight’).   Where the risk class reported in column 0020 corresponds to ‘[securitisations](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are included in the ACTP’ or ‘[Securitisations](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are not included in the ACTP’, the answer shall be one of the above or the following:   1. ‘CQS 7’; 2. ‘CQS 8’; 3. ‘CQS 9’; 4. ‘CQS 10’; 5. ‘CQS 11’; 6. ‘CQS 12’; 7. ‘CQS 13’; 8. ‘CQS 14’; 9. ‘CQS 15’; 10. ‘CQS 16’; 11. ‘CQS 17’; 12. ‘CQS All Other’; |
| 0070 | Default risk weight | Article 325v(1), point (f), Article 325y(1) and (2), Article 325aa(1) and Article 325ad(1) of Regulation (EU) No 575/2013 | Institutions shall report the relevant risk weight. Risk weights applied to securitisation exposures shall be reported after multiplication by 8% in accordance with Article 325aa(1) of Regulation (EU) No 575/2013. |
| 0080 | Seniority | Article 325w(3) and (6) of Regulation (EU) No 575/2013 | The seniority of the exposure shall be reported. Where the risk class reported in column 0020 corresponds to ‘Instruments other than securitisation positions’ or ‘securitisation positions that are not included in the ACTP’, the answer shall be one of the following:   1. ‘Equity instruments’; 2. ‘Non-senior debt instruments’; 3. ‘Senior debt instruments’; 4. ‘Covered bonds’.   The cell shall be left blank where none of the above cases applies. |
| 0090 | Maturity | Articles 325x, 325z and 325ac of Regulation (EU) No 575/2013 | The maturity date of the exposure shall be reported. The ‘dd/mm/yyyy’ convention shall be adopted to report the date. |
| 0100 | Recovery rate | Article 325v(1), point (e), of Regulation (EU) No 575/2013 | Institutions shall report the recovery rate. The recovery rate shall be calculated using the applicable loss given default (LGD) as recovery rate = 1 - LGD.  The recovery rate reported figure shall be expressed as a decimal value, between 0 and 1, with a minimum precision of four decimal places. |
| 0110 | Direction | Article 325v(1), points (a) and (b), of Regulation (EU) No 575/2013 | Institutions shall report the direction of the exposure in accordance with the definitions of Article 325v(1), points (a) and (b), of Regulation (EU) No 575/2013. The answer shall be one of the following:   1. ‘Short exposure’; 2. ‘Long exposure’. |
| 0120 | Attachment point (%) | Articles 325aa and 325ad of Regulation (EU) No 575/2013 | Where the reported exposure refers to a tranche, institutions shall report the attachment point of the tranche.  The reported figure shall be expressed as a decimal with a minimum precision of four decimal places. |
| 0130 | Detachment point (%) | Articles 325aa and 325ad of Regulation (EU) No 575/2013 | Where the reported exposure refers to a tranche, institutions shall report the detachment point of the tranche.  The reported figure shall be expressed as a decimal with a minimum precision of four decimal places. |
| 0140-0170 | Reporting currency results |  | The values shall be reported referring to the institution’s reporting currency and shall be expressed with a minimum precision of two decimal places where applicable. |
| 0140 | Notional | Article 325w(1), (2) and (5) of Regulation (EU) No 575/2013 | Where the risk class reported in column 0020 corresponds to ‘Instruments other than securitisation positions’, institutions shall report the notional amount of the instrument. The value shall correspond to the term Vnotional in Article 325w(1) and (2) of Regulation (EU) No 575/2013 or the term V in Article 325w(5) of that Regulation, depending on the type of exposure.  The cell shall be left blank where none of the above cases applies or where the institution does not explicitly calculate or use the amount to be reported in this column in order to estimate the Gross JTD amount. |
| 0150 | P&L + Adjustment | Article 325w(1), (2) and (5) of Regulation (EU) No 575/2013 | Institutions shall report the sum of P&L and Adjustment for each exposure:   * Where the risk class reported in column 0020 corresponds to ‘Instruments other than securitisation positions’ and the reported exposure is a long exposure, institutions shall report the sum of P&Llong and Adjustmentlong in accordance with Article 325w(1) of Regulation (EU) No 575/2013. * Where the risk class reported in column 0020 corresponds to ‘Instruments other than securitisation positions’ and the reported exposure is a short exposure, institutions shall report the sum of P&Lshort and Adjustmentshort in accordance with Article 325w(2) of that Regulation. * Where the risk class reported in column 0020, corresponds to ‘Instruments other than securitisation positions’ and the reported exposure is an exposure to equity instruments, institutions shall report the sum of P&Llong and Adjustmentlong if the exposure is a long exposure, or the sum of P&Lshort and Adjustmentshort if the exposure is a short exposure, in accordance with Article 325w(5) of that Regulation.   The cell shall be left blank where none of the above cases applies or where the institution does not explicitly calculate or use the amount to be reported in this column in order to estimate the Gross JTD amount. |
| 0160 | Gross JTD amount | Article 325v(1), point (c), Article 325w(1), (2) and (5), Article 325z(1) and Article 325ac(2) of Regulation (EU) No 575/2013 | Institutions shall report the gross jump-to-default (JTD) amount for the specific exposure. |
| 0170 | Currency |  | The reporting currency of the institution shall be reported (the reported value shall follow the ISO 4217 currency designation). |
| 0180-0200 | EBA portfolio currency results | Annex V, Sections 3 and 4, to this Regulation and Articles 325y, 325aa and 325ad of Regulation (EU) No 575/2013 | The values shall be reported following the instructions for column 0030 but translated at the ECB spot exchange rate associated with the currency of the portfolio as defined in Annex V, Sections 3 and 4 to this Regulation. |
| 0180 | Notional | Article 325w(1), (2) and (5) of Regulation (EU) No 575/2013 | Where the risk class reported in column 0020 corresponds to ‘Instruments other than securitisation positions’, institutions shall report the notional amount of the instrument. The value shall correspond to the term Vnotional in Article 325w(1) and (2) of Regulation (EU) No 575/2013 or the term V in Article 325w(5) of that Regulation, depending on the type of exposure.  The cell shall be left blank where none of the above cases applies or where the institution does not explicitly calculate or use the amount to be reported in this column in order to estimate the Gross JTD amount. |
| 0190 | P&L + Adjustment | Article 325w(1), (2) and (5) of Regulation (EU) No 575/2013 | Institutions shall report the sum of P&L and Adjustment for each exposure:   * Where the risk class reported in column 0020 corresponds to ‘Instruments other than securitisation positions’ and the reported exposure is a long exposure, institutions shall report the sum of P&Llong and Adjustmentlong in accordance with Article 325w(1) of Regulation (EU) No 575/2013. * Where the risk class reported in column 0020 corresponds to ‘Instruments other than securitisation positions’ and the reported exposure is a short exposure, institutions shall report the sum of P&Lshort and Adjustmentshort in accordance with Article 325w(2) of that Regulation.   The cell shall be left blank where none of the above cases applies or where the institution does not explicitly calculate or use the amount to be reported in this column in order to estimate the Gross JTD amount. |
| 0200 | Gross JTD amountW | Article 325v(1), point (c), Article 325w(1), (2) and (5), Article 325z(1) and Article 325ac(2) of Regulation (EU) No 575/2013 | Institutions shall report the gross jump-to-default (JTD) amount for the specific exposure. |

### C 120.05 – DRC. OFR COMPOSITION BY PORTFOLIO

Instructions concerning sheets (z-axis)

|  |  |  |
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| Label | Legal reference | Instructions |
| Portfolio | Annex V, Sections 3 and 4, to this Regulation | The number of the individual or aggregated portfolio taken from Annex V to this Regulation shall be reported. |

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| Column | Label | Legal reference | Instructions |
| 0010 | Risk class | Article 325v(2) of Regulation (EU) No 575/2013 | The risk class for which default risk requirement are reported in columns 0030 and 0040 shall be reported. The answer shall be one of the following instrument types:   1. ‘Instruments other than securitisation positions’; 2. ‘[securitisation positions](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are not included in the ACTP’; 3. ‘[securitisation positions](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are included in the ACTP’. |
| 0020 | Bucket1 | Article 325y(3), Article 325aa(4) and Article 325ad(2) of Regulation (EU) No 575/2013 | The bucket shall be reported.  Where the risk class reported in column 0010 corresponds to ‘Instruments other than securitisation positions’, the answer shall be one of the following:   1. ‘corporates’; 2. ‘sovereigns’; 3. ‘local governments/municipalities’.   Where instead the risk class reported in column 0010 corresponds to ‘[securitisation positions](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are not included in the ACTP’, the answer shall be one of the following:   |  | | --- | | 1. ‘ABCP - Asia’; | | 1. ‘ABCP - Europe’; | | 1. ‘ABCP - North America’; | | 1. ‘ABCP - Rest of the world’; | | 1. ‘Auto loans/leases - Asia’; | | 1. ‘Auto loans/leases - Europe’; | | 1. ‘Auto loans/leases - North America’; | | 1. ‘Auto loans/leases - Rest of the world’; | | 1. ‘Collateralised debt obligations squared (CDO-squared) - Asia’; | | 1. ‘Collateralised debt obligations squared (CDO-squared) - Europe’; | | 1. ‘Collateralised debt obligations squared (CDO-squared) - North America’; | | 1. ‘Collateralised debt obligations squared (CDO-squared) - Rest of the world’; | | 1. ‘Collateralised loan obligations - Asia’; | | 1. ‘Collateralised loan obligations - Europe’; | | 1. ‘Collateralised loan obligations - North America’; | | 1. ‘Collateralised loan obligations - Rest of the world’; | | 1. ‘Commercial mortgage-backed securities (CMBS) - Asia’; | | 1. ‘Commercial mortgage-backed securities (CMBS) - Europe’; | | 1. ‘Commercial mortgage-backed securities (CMBS) - North America’; | | 1. ‘Commercial mortgage-backed securities (CMBS) - Rest of the world’; | | 1. ‘Credit cards - Asia’; | | 1. ‘Credit cards - Europe’; | | 1. ‘Credit cards - North America’; | | 1. ‘Credit cards - Rest of the world’; | | 1. ‘Other retail - Asia’; | | 1. ‘Other retail - Europe’; | | 1. ‘Other retail - North America’; | | 1. ‘Other retail - Rest of the world’; | | 1. ‘Other wholesale - Asia’; | | 1. ‘Other wholesale - Europe’; | | 1. ‘Other wholesale - North America’; | | 1. ‘Other wholesale - Rest of the world’; | | 1. ‘Residential mortgage-backed securities (RMBS) - Asia’; | | 1. ‘Residential mortgage-backed securities (RMBS) - Europe’; | | 1. ‘Residential mortgage-backed securities (RMBS) - North America’; | | 1. ‘Residential mortgage-backed securities (RMBS) - Rest of the world’; | | 1. ‘Small and medium-sized enterprises (SMEs) - Asia’; | | 1. ‘Small and medium-sized enterprises (SMEs) - Europe’; | | 1. ‘Small and medium-sized enterprises (SMEs) - North America’; | | 1. ‘Small and medium-sized enterprises (SMEs) - Rest of the world’; | | 1. ‘Student loans - Asia’; | | 1. ‘Student loans - Europe’; | | 1. ‘Student loans - North America’; | | 1. ‘Student loans - Rest of the world’. |   Where instead the risk class reported in column 0010 corresponds to ‘[securitisation positions](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are included in the ACTP’, the answer shall be ‘[securitisations](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are included in the ACTP’. |
| 0030 | Bucket2 | Article 325ad(2) of Regulation (EU) No 575/2013 | Where the risk class reported in column 0010 corresponds to ‘[securitisation positions](https://lexparency.org/eu/32013R0575/ART_4/#1-61) that are included in the ACTP’, the answer shall be the name of the index, otherwise it shall be left (NUL) |
| 0040 | Own funds requirements (Reporting currency results) | Articles 325y, 325aa and 325ad of Regulation (EU) No 575/2013 | Own funds requirements for default risk shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation). The values shall be reported in the institution’s reporting currency and shall be expressed with a minimum precision of two decimal places. |
| 0050 | Reporting currency |  | The reporting currency of the institution shall be reported (the reported value shall follow the ISO 4217 currency designation). |
| 0060 | Own funds requirements (EBA portfolio currency results) | Annex V, Sections 3 and 4, to this Regulation and Articles 325y, 325aa and 325ad of Regulation (EU) No 575/2013 | The values shall be reported following the instructions for column 0030 but translated at the ECB spot exchange rate associated with the currency of the portfolio as defined in Annex V, Sections 3 and 4, to this Regulation. |

### C 120.06 – ASA. OFR

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| Column | Label | Legal reference | Instructions |
| 0010 | Portfolio number | Annex V, Sections 3 and 4, to this Regulation | The number of the individual or aggregated portfolio taken from Annex V to this Regulation shall be reported. |
| 0020-0040 | Reporting currency results | Annex V, Sections 3 and 4, to this Regulation |  |
| 0020 | SBM OFR | Article 325h of Regulation (EU) No 575/2013 | Own funds requirements for the sensitivities-based method of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio. |
| 0030 | DRC OFR | Article 325v of Regulation (EU) No 575/2013 | Own funds requirements for the default risk charge of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio. |
| 0040 | RRAO OFR | Article 325u of Regulation (EU) No 575/2013 | Own funds requirements for the residual risk add-on of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio. |
| 0050-0070 | EBA portfolio currency results | Annex V, Sections 3 and 4, to this Regulation | When the reporting currency of the institution is different from the EBA portfolio currencies specified in Annex V, Sections 3 and 4 to this Regulation, the institutions shall convert the reporting currency at the applicable ECB spot exchange rate. |
| 0050 | SBM OFR | Article 325h of Regulation (EU) No 575/2013 | Own funds requirements for the sensitivities-based method of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio. |
| 0060 | DRC OFR | Article 325v of Regulation (EU) No 575/2013 | Own funds requirements for the default risk charge of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio. |
| 0070 | RRAO OFR | Article 325u of Regulation (EU) No 575/2013 | Own funds requirements for the residual risk add-on of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio. |

**Table: guidance for the reporting of templates 106.01 (column 0010) and 120.01 (column 0020)**

- The column "risk class" refers to Article 325d(1) of Regulation (EU) No 575/2013. The following acronyms are used to denote the risk classes:

(a) “GIRR” (general interest rate risk);

(b) “CSR\_NON\_SEC” (credit spread risk (CSR) for non-securitisation);

(c) “CSR\_SEC\_NON\_ACTP” (credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR));

(d) “CSR\_SEC\_ACTP” (credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR));

(e) “EQ” (equity risk);

(f) “CM” (commodity risk);

(g) “FX” (foreign exchange risk).

- The column "component" refers to Article 325e(1) of Regulation (EU) No 575/2013. The following acronyms are used to denote the components of the sensitivities-based method:

(a) “DELTA” (delta risk);

(b) “VEGA” (vega risk);

(c) “CURVATURE” (curvature risk).

- The column "maturity" refers to the maturity of the risk factor, where risk factors are defined along specified vertices following the Articles 325l, 325m, 325n, 325o, 325p, 325q of Regulation (EU) No 575/2013. For vega general interest rate risk factors as specified in Article 325l(7) of that Regulation two maturities are given and separated by a hyphen (e.g. “0,5 years - 0,5 years”), the first refers to the maturity of the option and the second to residual maturity of the underlying of the option at the expiry date of the option.

- The column "additional specifications" further specifies the respective risk factor with regards to the distinction between inflation risk and cross-currency basis risk factors according to Article 325l of Regulation (EU) No 575/2013, the distinction between risk factors relating to debt instruments and risk factors relating to credit default swaps according to Articles 325m and 325n of that Regulation, the distinction between equity spot price and equity repo rate risk factors according to Article 325o of that Regulation and the distinction between the upward net curvature risk position of that risk factor (CVRk+) or the downward net curvature risk position of that risk factor (CVRk-) as specified in Article 325g of that Regulation.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Risk class** | **Component** | **Maturity** | **Additional specification** | **Risk factor identifier** | **Legal reference** |
| CM | DELTA | 0 years |  | CM\_D\_00.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | DELTA | 0,25 years |  | CM\_D\_00.25 | Article 325p of Regulation (EU) No 575/2013 |
| CM | DELTA | 0,5 years |  | CM\_D\_00.50 | Article 325p of Regulation (EU) No 575/2013 |
| CM | DELTA | 1 year |  | CM\_D\_01.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | DELTA | 2 years |  | CM\_D\_02.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | DELTA | 3 years |  | CM\_D\_03.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | DELTA | 5 years |  | CM\_D\_05.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | DELTA | 10 years |  | CM\_D\_10.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | DELTA | 15 years |  | CM\_D\_15.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | DELTA | 20 years |  | CM\_D\_20.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | DELTA | 30 years |  | CM\_D\_30.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | VEGA | 0,5 years |  | CM\_V\_00.50 | Article 325p of Regulation (EU) No 575/2013 |
| CM | VEGA | 1 year |  | CM\_V\_01.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | VEGA | 3 years |  | CM\_V\_03.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | VEGA | 5 years |  | CM\_V\_05.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | VEGA | 10 years |  | CM\_V\_10.00 | Article 325p of Regulation (EU) No 575/2013 |
| CM | CURVATURE |  | Upward shift | CM\_CU | Articles 325p, 325g of Regulation (EU) No 575/2013 |
| CM | CURVATURE |  | Downward shift | CM\_CD | Articles 325p, 325g of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | DELTA | 0,5 years | Debt instrument | CSR\_NON\_SEC\_D\_00.50\_DEBT | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | DELTA | 1 year | Debt instrument | CSR\_NON\_SEC\_D\_01.00\_DEBT | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | DELTA | 3 years | Debt instrument | CSR\_NON\_SEC\_D\_03.00\_DEBT | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | DELTA | 5 years | Debt instrument | CSR\_NON\_SEC\_D\_05.00\_DEBT | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | DELTA | 10 years | Debt instrument | CSR\_NON\_SEC\_D\_10.00\_DEBT | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | DELTA | 0,5 years | Credit Default Swap | CSR\_NON\_SEC\_D\_00.50\_CDS | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | DELTA | 1 year | Credit Default Swap | CSR\_NON\_SEC\_D\_01.00\_CDS | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | DELTA | 3 years | Credit Default Swap | CSR\_NON\_SEC\_D\_03.00\_CDS | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | DELTA | 5 years | Credit Default Swap | CSR\_NON\_SEC\_D\_05.00\_CDS | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | DELTA | 10 years | Credit Default Swap | CSR\_NON\_SEC\_D\_10.00\_CDS | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | VEGA | 0,5 years |  | CSR\_NON\_SEC\_V\_00.50 | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | VEGA | 1 year |  | CSR\_NON\_SEC\_V\_01.00 | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | VEGA | 3 years |  | CSR\_NON\_SEC\_V\_03.00 | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | VEGA | 5 years |  | CSR\_NON\_SEC\_V\_05.00 | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | VEGA | 10 years |  | CSR\_NON\_SEC\_V\_10.00 | Article 325m of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | CURVATURE |  | Upward shift | CSR\_NON\_SEC\_CU | Articles 325m, 325g of Regulation (EU) No 575/2013 |
| CSR\_NON\_SEC | CURVATURE |  | Downward shift | CSR\_NON\_SEC\_CD | Articles 325m, 325g of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | DELTA | 0,5 years | Debt instrument | CSR\_SEC\_ACTP\_D\_00.50\_DEBT | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | DELTA | 1 year | Debt instrument | CSR\_SEC\_ACTP\_D\_01.00\_DEBT | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | DELTA | 3 years | Debt instrument | CSR\_SEC\_ACTP\_D\_03.00\_DEBT | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | DELTA | 5 years | Debt instrument | CSR\_SEC\_ACTP\_D\_05.00\_DEBT | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | DELTA | 10 years | Debt instrument | CSR\_SEC\_ACTP\_D\_10.00\_DEBT | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | DELTA | 0,5 years | Credit Default Swap | CSR\_SEC\_ACTP\_D\_00.50\_CDS | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | DELTA | 1 year | Credit Default Swap | CSR\_SEC\_ACTP\_D\_01.00\_CDS | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | DELTA | 3 years | Credit Default Swap | CSR\_SEC\_ACTP\_D\_03.00\_CDS | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | DELTA | 5 years | Credit Default Swap | CSR\_SEC\_ACTP\_D\_05.00\_CDS | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | DELTA | 10 years | Credit Default Swap | CSR\_SEC\_ACTP\_D\_10.00\_CDS | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | VEGA | 0,5 years |  | CSR\_SEC\_ACTP\_V\_00.50 | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | VEGA | 1 year |  | CSR\_SEC\_ACTP\_V\_01.00 | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | VEGA | 3 years |  | CSR\_SEC\_ACTP\_V\_03.00 | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | VEGA | 5 years |  | CSR\_SEC\_ACTP\_V\_05.00 | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | VEGA | 10 years |  | CSR\_SEC\_ACTP\_V\_10.00 | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | CURVATURE |  | Upward shift | CSR\_SEC\_ACTP\_CU | Articles 325n, 325g of Regulation (EU) No 575/2013 |
| CSR\_SEC\_ACTP | CURVATURE |  | Downward shift | CSR\_SEC\_ACTP\_CD | Articles 325n, 325g of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | DELTA | 0,5 years | Debt instrument | CSR\_SEC\_NON\_ACTP\_D\_00.50\_DEBT | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | DELTA | 1 year | Debt instrument | CSR\_SEC\_NON\_ACTP\_D\_01.00\_DEBT | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | DELTA | 3 years | Debt instrument | CSR\_SEC\_NON\_ACTP\_D\_03.00\_DEBT | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | DELTA | 5 years | Debt instrument | CSR\_SEC\_NON\_ACTP\_D\_05.00\_DEBT | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | DELTA | 10 years | Debt instrument | CSR\_SEC\_NON\_ACTP\_D\_10.00\_DEBT | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | DELTA | 0,5 years | Credit Default Swap | CSR\_SEC\_NON\_ACTP\_D\_00.50\_CDS | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | DELTA | 1 year | Credit Default Swap | CSR\_SEC\_NON\_ACTP\_D\_01.00\_CDS | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | DELTA | 3 years | Credit Default Swap | CSR\_SEC\_NON\_ACTP\_D\_03.00\_CDS | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | DELTA | 5 years | Credit Default Swap | CSR\_SEC\_NON\_ACTP\_D\_05.00\_CDS | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | DELTA | 10 years | Credit Default Swap | CSR\_SEC\_NON\_ACTP\_D\_10.00\_CDS | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | VEGA | 0,5 years |  | CSR\_SEC\_NON\_ACTP\_V\_00.50 | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | VEGA | 1 year |  | CSR\_SEC\_NON\_ACTP\_V\_01.00 | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | VEGA | 3 years |  | CSR\_SEC\_NON\_ACTP\_V\_03.00 | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | VEGA | 5 years |  | CSR\_SEC\_NON\_ACTP\_V\_05.00 | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | VEGA | 10 years |  | CSR\_SEC\_NON\_ACTP\_V\_10.00 | Article 325n of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | CURVATURE |  | Upward shift | CSR\_SEC\_NON\_ACTP\_CU | Articles 325n, 325g of Regulation (EU) No 575/2013 |
| CSR\_SEC\_NON\_ACTP | CURVATURE |  | Downward shift | CSR\_SEC\_NON\_ACTP\_CD | Articles 325n, 325g of Regulation (EU) No 575/2013 |
| EQ | DELTA |  | Spot price | EQ\_D\_SPOT | Article 325o of Regulation (EU) No 575/2013 |
| EQ | DELTA |  | Repo rate | EQ\_D\_REPO | Article 325o of Regulation (EU) No 575/2013 |
| EQ | VEGA | 0,5 years |  | EQ\_V\_00.50 | Article 325o of Regulation (EU) No 575/2013 |
| EQ | VEGA | 1 year |  | EQ\_V\_01.00 | Article 325o of Regulation (EU) No 575/2013 |
| EQ | VEGA | 3 years |  | EQ\_V\_03.00 | Article 325o of Regulation (EU) No 575/2013 |
| EQ | VEGA | 5 years |  | EQ\_V\_05.00 | Article 325o of Regulation (EU) No 575/2013 |
| EQ | VEGA | 10 years |  | EQ\_V\_10.00 | Article 325o of Regulation (EU) No 575/2013 |
| EQ | CURVATURE |  | Upward shift | EQ\_CU | Articles 325o, 325g of Regulation (EU) No 575/2013 |
| EQ | CURVATURE |  | Downward shift | EQ\_CD | Articles 325o, 325g of Regulation (EU) No 575/2013 |
| FX | DELTA |  |  | FX\_D | Article 325q of Regulation (EU) No 575/2013 |
| FX | VEGA | 0,5 years |  | FX\_V\_00.50 | Article 325q of Regulation (EU) No 575/2013 |
| FX | VEGA | 1 year |  | FX\_V\_01.00 | Article 325q of Regulation (EU) No 575/2013 |
| FX | VEGA | 3 years |  | FX\_V\_03.00 | Article 325q of Regulation (EU) No 575/2013 |
| FX | VEGA | 5 years |  | FX\_V\_05.00 | Article 325q of Regulation (EU) No 575/2013 |
| FX | VEGA | 10 years |  | FX\_V\_10.00 | Article 325q of Regulation (EU) No 575/2013 |
| FX | CURVATURE |  | Upward shift | FX\_CU | Articles 325q, 325g of Regulation (EU) No 575/2013 |
| FX | CURVATURE |  | Downward shift | FX\_CD | Articles 325q, 325g of Regulation (EU) No 575/2013 |
| GIRR | DELTA | 0,25 years |  | GIRR\_D\_00.25 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA | 0,5 years |  | GIRR\_D\_00.50 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA | 1 year |  | GIRR\_D\_01.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA | 2 years |  | GIRR\_D\_02.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA | 3 years |  | GIRR\_D\_03.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA | 5 years |  | GIRR\_D\_05.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA | 10 years |  | GIRR\_D\_10.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA | 15 years |  | GIRR\_D\_15.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA | 20 years |  | GIRR\_D\_20.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA | 30 years |  | GIRR\_D\_30.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA |  | Inflation | GIRR\_D\_INF | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA |  | Cross-currency basis (over EUR) | GIRR\_D\_CRO\_EUR | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | DELTA |  | Cross-currency basis (over USD) | GIRR\_D\_CRO\_USD | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 0,5 years - 0,5 years |  | GIRR\_V\_00.50\_00.50 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 1 year - 0,5 years |  | GIRR\_V\_01.00\_00.50 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 3 years - 0,5 years |  | GIRR\_V\_03.00\_00.50 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 5 years - 0,5 years |  | GIRR\_V\_05.00\_00.50 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 10 years - 0,5 years |  | GIRR\_V\_10.00\_00.50 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 0,5 years - 1 year |  | GIRR\_V\_00.50\_01.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 1 year - 1 year |  | GIRR\_V\_01.00\_01.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 3 years - 1 year |  | GIRR\_V\_03.00\_01.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 5 years - 1 year |  | GIRR\_V\_05.00\_01.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 10 years - 1 year |  | GIRR\_V\_10.00\_01.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 0,5 years - 3 years |  | GIRR\_V\_00.50\_03.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 1 year - 3 years |  | GIRR\_V\_01.00\_03.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 3 years - 3 years |  | GIRR\_V\_03.00\_03.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 5 years - 3 years |  | GIRR\_V\_05.00\_03.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 10 years - 3 years |  | GIRR\_V\_10.00\_03.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 0,5 years - 5 years |  | GIRR\_V\_00.50\_05.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 1 year - 5 years |  | GIRR\_V\_01.00\_05.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 3 years - 5 years |  | GIRR\_V\_03.00\_05.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 5 years - 5 years |  | GIRR\_V\_05.00\_05.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 10 years - 5 years |  | GIRR\_V\_10.00\_05.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 0,5 years - 10 years |  | GIRR\_V\_00.50\_10.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 1 year - 10 years |  | GIRR\_V\_01.00\_10.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 3 years - 10 years |  | GIRR\_V\_03.00\_10.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 5 years - 10 years |  | GIRR\_V\_05.00\_10.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 10 years - 10 years |  | GIRR\_V\_10.00\_10.00 | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 0,5 years | Inflation | GIRR\_V\_00.50\_INF | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 1 year | Inflation | GIRR\_V\_01.00\_INF | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 3 years | Inflation | GIRR\_V\_03.00\_INF | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 5 years | Inflation | GIRR\_V\_05.00\_INF | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 10 years | Inflation | GIRR\_V\_10.00\_INF | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 0,5 years | Cross-currency basis (over EUR) | GIRR\_V\_00.50\_CRO\_EUR | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 1 year | Cross-currency basis (over EUR) | GIRR\_V\_01.00\_CRO\_EUR | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 3 years | Cross-currency basis (over EUR) | GIRR\_V\_03.00\_CRO\_EUR | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 5 years | Cross-currency basis (over EUR) | GIRR\_V\_05.00\_CRO\_EUR | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 10 years | Cross-currency basis (over EUR) | GIRR\_V\_10.00\_CRO\_EUR | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 0,5 years | Cross-currency basis (over USD) | GIRR\_V\_00.50\_CRO\_USD | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 1 year | Cross-currency basis (over USD) | GIRR\_V\_01.00\_CRO\_USD | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 3 years | Cross-currency basis (over USD) | GIRR\_V\_03.00\_CRO\_USD | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 5 years | Cross-currency basis (over USD) | GIRR\_V\_05.00\_CRO\_USD | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | VEGA | 10 years | Cross-currency basis (over USD) | GIRR\_V\_10.00\_CRO\_USD | Article 325l of Regulation (EU) No 575/2013 |
| GIRR | CURVATURE |  | Upward shift | GIRR\_CU | Articles 325l, 325g of Regulation (EU) No 575/2013 |
| GIRR | CURVATURE |  | Downward shift | GIRR\_CD | Articles 325l, 325g of Regulation (EU) No 575/2013 |