**INSTRUCTIONS FOR THE REPORTING OF CVA RISK**

Instructions concerning specific positions

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| **Columns** | |
| 010 | Exposure value  Article 266 in accordance with article 372  Total EAD from all transactions subject to CVA charge |
| 020 | Of which: OTC derivatives  Article 266 in accordance with article 272 (1)  The part of the total counterparty credit risk exposure solely due to OTC derivatives. The information is not required from IMM institutions holding OTC derivatives and SFTs in the same netting set |
| 030 | Of which: SFT  Article 266 in accordance with article 272 (2)  The part of the total counterparty credit risk exposure solely due to OTC derivatives. The information is not required from IMM institutions holding OTC derivatives and SFTs in the same netting set |
| 040 | **MULTIPLICATION FACTOR (mc) x AVERAGE OF PREVIOUS 60 WORKING DAYS (VaRavg)**  Article 373 in accordance with article 352 (1)(d)  VaR calculation based on internal models for market risk |
| 050 | PREVIOUS DAY (VaRt-1)  See instructions referring to column 040 |
| 060 | MULTIPLICATION FACTOR (ms) x AVERAGE OF PREVIOUS 60 WORKING DAYS (SVaRavg)  See instructions referring to column 040 |
| 070 | **LATEST AVAILABLE (SVaRt-1)**  See instructions referring to column 040 |
| 080 | **OWN FUNDS REQUIREMENTS**  Article 87 (3) d)  Own funds requirements for CVA Risk calculated via the chosen method |
| 090 | TOTAL RISK EXPOSURE AMOUNT  Article 87 (4) b)  Own funds requirements multiplied by 12,5 to make it comparable to RWA  Cell linked to CA 2 row 640 for the total and 650 to 670 according to the respective method. |
| 100 | **Number of counterparties**  Article 372  Number of counterparties included in calculation of own funds for CVA risk  Counterparties are a subset of obligors. They only exist in case of derivatives transactions or SFTs where they are simply the other contracting party. |
| 110 | **INCURRED CVA**  Article 154 (11)  Accounting provisions due to decreased credit worthiness of derivatives counterparties |
| 120 | **EXPECTED LOSS AMOUNT**  Article 154 (1) |
| 130 | **MEAN CREDIT SPREAD**  Exposure-weighted average of the counterparties´ credit spreads  The EAD from CVA risk calculation should be used. |
| 140 | **SINGLE NAME CDS**  Article 375 Nr. a)  Total notional amounts of single name CDS used as hedge for CVA risk as prescribed in Articles 373-375 |
| 150 | **INDEX CDS**  Article 375 Nr. b)  Total notional amounts of index CDS used as hedge for CVA risk as prescribed in Articles 373-375 |

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| **Rows** | |
| 010 | CVA risk total  Sum of rows 020-040 as applicable |
| 020 | According to Advanced method  Advanced CVA risk method as prescribed by Article 373 & 375 |
| 030 | According to Standardised method  Standardised CVA risk method as prescribed by Article 374 & 375 |
| 040 | Based on OEM  Amounts subject to the application of Art. 374a |