

EN
ANNEX IV
RESULTS SUPERVISORY BENCHMARKING PORTFOLIOS

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PART I: GENERAL INSTRUCTIONS

1. Institutions shall submit data only for those counterparties where an actual exposure or valid rating exists.
2. Institutions shall submit data only for those exposures and hypothetical transactions where an internal model has been approved.
3. In case of aggregation (even in case of consolidation), values shall be always for the absolute values the sum of the aggregate; for the percentage values it shall be EAD weighted but for the CCF where the weight shall be the exposure after CRM substitution effects pre conversion factors (c.090 table 101, 102 and 103).

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PART II: TEMPLATE RELATED INSTRUCTIONS

1. C 101 – Details on exposures in Low Default Portfolios by counterparty

Column	Label	Legal reference	Instructions
010	Counterparty Code	C010 of table 101 of Annex I	It is the code assigned by the EBA to the counterparty included in the LDP samples portfolios. This code is a row identifier and shall be unique for each row in the table.
020	Exposure class	Paragraph 78 of Annex 2 of ITS reporting	One of the following shall be allocated to every portfolio: (a) Central banks and central governments (b) Institutions (c) Corporate – SME (d) Corporate – Specialised lending (e) Corporate – Other (f) Retail – Secured by real estate SME (g) Retail – Secured by real estate non-SME (h) Retail – Qualifying revolving (i) Retail – Other SME (j) Retail – Other non – SME (k) Not applicable ¹
030	Regulatory approach		The approach used for calculating own funds requirements shall be one of the following: a) Foundation IRB approach: if the Foundation IRB represent 50% or more of the IRB exposures b) Advanced IRB approach: if the Advanced IRB represent 50% or more of the IRB exposures c) Slotting criteria: if the slotting criteria represent 50% or more of the exposures under IRB approach. d) IRB approach: if neither Foundation IRB, Advanced IRB nor slotting criteria represents more than 50% of the IRB exposures e) Not applicable
040	Rating	C010 of table 8.1 Annex 1 of ITS reporting	Rating It is the rank of the internal rating grade of each institution (from lowest risk to highest risk excluding defaults with PD corresponding to 100%. It shall follow the numerical order 1, 2, 3 etc.

¹ “Not applicable” shall be used when none of the answers in the list is correct (e.g. for column 020, it will mean that the counterparty is classified in multiple asset classes, without one being clearly predominant).

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050	Date of most recent rating of counterparty		Date of most recent rating of counterparty
060	PD	C010 of table 8.1 Annex 1 of ITS reporting	<p>The PD assigned to the obligor grade or pool to be reported shall be based on the provisions laid down in Article 180 of CRR. For each individual grade or pool, the PD assigned to the specific obligor grade or pool shall be reported. For figures corresponding to an aggregation of obligor grades or pools (e.g. total exposures) the exposure weighted average of the PDs assigned to the obligor grades or pools included in the aggregation shall be provided. The exposure value (column 120) shall be used for the calculation of the exposure-weighted average PD. The PD shall be expressed as a value between 0 and 1.</p> <p>For each individual grade or pool the PD assigned to the specific obligor grade or pool shall be reported. All reported risk parameters shall be derived from the risk parameters used in the internal rating system approved by the respective competent authority.</p> <p>It is neither intended nor desirable to have a supervisory master scale. If the reporting institution applies a unique rating system or is able to report according to an internal master scale, this scale is used.</p> <p>Otherwise, the different rating systems shall be merged and ordered according to the following criteria: Obligor grades of the different rating systems shall be pooled and ordered from the lower PD assigned to each obligor grade to the higher. Where the institution uses a large number of grades or pools, a reduced number of grades or pools to be reported may be agreed with the competent authorities.</p> <p>Institutions shall contact their competent authority in advance, if they want to report a different number of grades in comparison with the internal number of grades.</p>
070	Default status		<p>The default status is one of the following:</p> <p>(a) Defaulted. Those are the exposures assigned to the last rating grade/s with a PD of 100 %</p> <p>(b) Non-defaulted. Those are the exposures assigned to rating grades with a PD lower than 100%</p>
080	Original exposure pre conversion factors	C020 of table 8.1 Annex 1 of ITS reporting	
090	Exposure after CRM substitution effects pre conversion factors	C090 of table 8.1 Annex 1 of ITS reporting	
100	CCF	Art. 166 point 8 let. e) CRR (L 176/107)	For the exposures where own calculated Credit conversion factors are applied the banks need to provide the EAD pre-credit conversion factor weighted average CCFs.
110	EAD	c110 of table 8.1 Annex 1 of ITS reporting	The exposure value shall be blank if the institution has no IRB exposure for a given counterparty.
120	Collateral value	c150 - c210 of table 8.1 of Annex 1 of ITS reporting	It is the market value of the collateral

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130	Hyp LGD senior unsecured without negative pledge	Art. 161 CRR (L 176/107)	It is the hypothetical own estimates LGD that would be applied by the institutions to the counterparties for a senior unsecured exposures without negative pledge. For negative pledge clause is intended a contract stating that the borrower or debt issuer will not pledge any of its assets to another party
140	Hyp LGD senior unsecured with negative pledge	Art. 161 CRR (L 176/107)	It is the hypothetical own estimates LGD that would be applied by the institutions to the counterparties for a senior unsecured exposures with negative pledge clause. For negative pledge clause is intended a contract stating that the borrower or debt issuer will not pledge any of its assets to another party
150	LGD	c230 of table 8.1 Annex 1 of ITS reporting	It is the exposure weighted own estimates or regulatory LGD applied by the institutions to the exposures hold for each counterparty
160	Maturity	c250 of table 8.1 of Annex 1 of ITS reporting	It is the exposures weighted maturity expressed in number of days applied by the institutions for the exposures hold for each counterparty
170	RWA	c260 of table 8.1 of Annex 1 of ITS reporting	This refers to the risk weighted exposure amount after SME supporting factor

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2. C 102 – Details on exposures in Low Default Portfolios

Institutions shall fill in the columns below according to the following:

- If the institution has no IRB exposure for the portfolio, the EAD shall be blank;
- The PD shall be filled in for the entire rating scale;
- If the institution has no IRB exposure for a given rating/segment, the EAD shall be 0 and other columns shall be blank (except the PD for the rating scale).

Column	Label	Legal reference	Instructions
010	Portfolio ID	c010 of table 102 of Annex I	It is the code assigned by the EBA to each portfolio. This code is a row identifier and shall be unique for each row in the table.
020	Exposure class	Paragraph 78 of Annex 2 of ITS reporting	One of the following shall be allocated to every portfolio: (a) Central banks and central governments (b) Institutions (c) Corporate – SME (d) Corporate – Specialised lending (e) Corporate – Other (f) Retail – Secured by real estate SME (g) Retail – Secured by real estate non-SME (h) Retail – Qualifying revolving (i) Retail – Other SME (j) Retail – Other non – SME (k) Not applicable
030	Regulatory approach		The approach used for calculating own funds requirements shall be one of the following: a) Foundation IRB approach: if the Foundation IRB represent 50% or more of the IRB exposures b) Advanced IRB approach: if the Advanced IRB represent 50% or more of the IRB exposures c) Slotting criteria: if the slotting criteria represent 50% or more of the exposures under IRB approach. d) IRB approach: if neither Foundation IRB, Advanced IRB nor slotting criteria represents more than 50% of the IRB exposures e) Not applicable
040	Number of obligors	C300 of table 8.1 of Annex 1 of ITS reporting	
050	Rating	C010 of table 8.1 Annex 1 of ITS reporting	It is the rank of the internal rating grade of each institution (from lowest risk to highest risk excluding defaults with PD corresponding to 100%. It varies from Rating 1 to Rating N (the maximum number of rating grades is tentatively fixed at 30)

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060	PD	c010 of table 8.1 Annex 1 of ITS reporting	<p>The PD assigned to the obligor grade or pool to be reported shall be based on the provisions laid down in Article 180 of CRR. For each individual grade or pool, the PD assigned to the specific obligor grade or pool shall be reported. For figures corresponding to an aggregation of obligor grades or pools (e.g. total exposures) the exposure weighted average of the PDs assigned to the obligor grades or pools included in the aggregation shall be provided. The exposure value (column 110) shall be used for the calculation of the exposure-weighted average PD. The PD shall be expressed as a value between 0 and 1.</p> <p>For each individual grade or pool the PD assigned to the specific obligor grade or pool shall be reported. All reported risk parameters shall be derived from the risk parameters used in the internal rating system approved by the respective competent authority.</p> <p>It is neither intended nor desirable to have a supervisory master scale. If the reporting institution applies a unique rating system or is able to report according to an internal master scale, this scale is used.</p> <p>Otherwise, the different rating systems shall be merged and ordered according to the following criteria: Obligor grades of the different rating systems shall be pooled and ordered from the lower PD assigned to each obligor grade to the higher. Where the institution uses a large number of grades or pools, a reduced number of grades or pools to be reported may be agreed with the competent authorities.</p> <p>Institutions shall contact their competent authority in advance, if they want to report a different number of grades in comparison with the internal number of grades.</p>
070	Default status		<p>The default status is one of the following:</p> <p>(a) Defaulted. Those are the exposures assigned to the last rating grade/s with a PD of 100 %</p> <p>(b) Non-defaulted. Those are the exposures assigned to rating grades with a PD lower than 100%</p>
080	Original exposure pre conversion factors	c020 of table 8.1 Annex 1 of ITS reporting	
090	Exposure after CRM substitution effects pre conversion factors	c090 of table 8.1 Annex 1 of ITS reporting	
100	CCF	Art. 166 point 8 let. e) CRR (L 176/107)	For the exposures where own calculated Credit conversion factors are applied the banks need to provide the EAD pre-credit conversion factor weighted average CCFs.
110	EAD	c110 of table 8.1 Annex 1 of ITS reporting	It is the exposure value
120	Collateral value	c150 - c210 of table 8.1 of Annex 1 of ITS reporting	It is the market value of the collateral

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130	LGD	c230 of table 8.1 of Annex 1 of ITS reporting	It is the exposure weighted own estimates or regulatory LGD applied by the institutions to the exposures hold and included in each portfolio (see column 011)
140	Maturity	c250 of table 8.1 of Annex 1 of ITS reporting	It is the exposures weighted maturity expressed in number of days
150	Expected Loss	c280 of table 8.1 of Annex 1 of ITS reporting	
160	Provisions non-performing exposures	c50 –c60 of table 9.2 of Annex 1 of ITS re-ported	
170	RWA	c260 of table 8.1 of Annex 1 of ITS reporting	This refers to the risk weighted exposure amount after SME supporting factor
180	RWA Standardised	Row 900 of table 4 of Annex 1 of ITS re-ported	It is the RWA amount that would be computed by the institutions for the exposures in case of application of Standardised approach for credit risk

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3. C 103 – Details on exposures in High Default Portfolio

Column	Label	Legal reference	Instructions
010	Portfolio ID	c010 of table 103 of Annex I	It is the code assigned by the EBA to each portfolio. This code is a row identifier and shall be unique for each row in the table.
020	Exposure class	Paragraph 78 of Annex 2 of ITS reporting	One of the following shall be allocated to every portfolio: (a) Corporate – SME (b) Corporate – Specialised lending (c) Corporate – Other (d) Retail – Secured by real estate SME (e) Retail – Secured by real estate non-SME (f) Retail – Qualifying revolving (g) Retail – Other SME (h) Retail – Other non – SME (i) Not applicable
030	Regulatory approach		The approach used for calculating own funds requirements shall be one of the following: a) Foundation IRB approach: if Foundation IRB represents 50% or more of the IRB exposures b) Advanced IRB approach: if Advanced IRB represents 50% or more of the IRB exposures c) Specialized lending slotting criteria: if slotting criteria represents 50% or more of the exposures under IRB approach. d) IRB approach: if neither Foundation IRB, Advanced IRB nor slotting criteria represents more than 50% of the IRB exposures e) PD/LGD approach: for equity exposures f) Simple risk-weight approach: for equity exposures g) Internal models approach: for equity exposures h) Ratings based method: for securitisation exposures i) Supervisory formula method: for securitisation exposures j) Internal assessment approach: for securitisation exposures k) Not applicable
040	Number of obligors	C300 of table 8.1 of Annex 1 of ITS reporting	
050	Rating	C010 of table 8.1 Annex 1 of ITS reporting	It is the rank of the internal rating grade of each institution (from lowest risk to highest risk excluding defaults with PD corresponding to 100%. It varies from Rating 1 to Rating N(the maximum number of rating grades is tentatively fixed at 30)
060	PD	c010 of table 8.1	The PD assigned to the obligor grade or pool to be reported shall be based on the provisions laid down in Article 180

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		Annex 1 of ITS reporting	<p>of CRR. For each individual grade or pool, the PD assigned to the specific obligor grade or pool shall be reported. For figures corresponding to an aggregation of obligor grades or pools (e.g. total exposures) the exposure weighted average of the PDs assigned to the obligor grades or pools included in the aggregation shall be provided. The exposure value (column 110) shall be used for the calculation of the exposure-weighted average PD. The PD shall be expressed as a value between 0 and 1.</p> <p>For each individual grade or pool the PD assigned to the specific obligor grade or pool shall be reported. All reported risk parameters shall be derived from the risk parameters used in the internal rating system approved by the respective competent authority.</p> <p>It is neither intended nor desirable to have a supervisory master scale. If the reporting institution applies a unique rating system or is able to report according to an internal master scale, this scale is used.</p> <p>Otherwise, the different rating systems shall be merged and ordered according to the following criteria: Obligor grades of the different rating systems shall be pooled and ordered from the lower PD assigned to each obligor grade to the higher. Where the institution uses a large number of grades or pools, a reduced number of grades or pools to be reported may be agreed with the competent authorities.</p> <p>Institutions shall contact their competent authority in advance, if they want to report a different number of grades in comparison with the internal number of grades.</p>
070	Default status		<p>The default status is one of the following:</p> <p>(a) Defaulted. Those are the exposures assigned to the last rating grade/s with a PD of 100 %</p> <p>(b) Non-defaulted. Those are the exposures assigned to rating grades with a PD lower than 100%</p>
080	Original exposure pre conversion factors	c020 of table 8.1 Annex 1 of ITS reporting	
090	Exposure after CRM substitution effects pre conversion factors	c090 of table 8.1 Annex 1 of ITS reporting	
100	CCF	Art. 166 point 8 let. e) CRR (L 176/107)	For the exposures where own calculated CCFs are applied the banks need to provide the EAD pre-credit conversion factor weighted average CCFs.
110	EAD	c110 of table 8.1 Annex 1 of ITS reporting	It is the exposure value
120	Collateral value	c150 - c210 of table 8.1 of Annex 1 of ITS reporting	It is the market value of the collateral
130	LGD	c230 of table 8.1 of Annex 1 of ITS reporting	It is the exposure weighted own estimates or regulatory LGD applied by the institutions to the exposures hold for each counterparty
140	Maturity	c250 of table 8.1 of	It is the exposures weighted maturity expressed in number of days

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		Annex 1 of ITS reporting	
150	Expected Loss	c280 of table 8.1 of Annex 1 of ITS reporting	
160	Provisions non-performing exposures	c50 –c60 of table 9.2 of Annex 1 of ITS reporting	
170	RWA	c260 of table 8.1 of Annex 1 of ITS reporting	
180	RWA Standardised	Row 900 of table 4 of Annex 1 of ITS reporting	It is the RWA amount that would be computed by the institutions for the exposures in case of application of Standardised approach for credit risk
190	Default rate latest year	c20–c40 of table 9.2 of Annex 1 of ITS reporting	The default ratio is computed using as numerator (Column 40 of table 9.2 Annex 1 of ITS reporting) the observed new defaults for the last year and as denominator the existing stock amount (Column 20 of table 9.2 Annex 1 of ITS reporting) of the non-defaulted assets existing 1 year before the reference date.
200	Default rate past 5 years	c20–c40 of table 9.2 of Annex 1 of ITS reporting	The default ratio is computed as exposure weighted average of the default rates observed in the last 5 years. For the definition of default rate see column 190. If the institution is not able to calculate a default rate for the past 5 years then it shall develop a proxy using its longest history up to 5 years and provide documentation to its competent authority.
210	Loss rate latest year	c40–c70 of table 9.2 of Annex 1 of ITS reporting and commission delegated regulation No 183/2014	The loss ratio is computed using as numerator the sum of credit risk adjustments and write-offs for those exposures which were classified as “defaulted exposures” in the last year (Column 70 of table 9.2 Annex 1 of ITS reporting) and as denominator the existing stock amount of the observed new defaults in the last year (Column 40 of table 9.2 Annex 1 of ITS reporting).
220	Loss rate past 5 years	c20–c40 of table 9.2 of Annex 1 of ITS reporting	The loss ratio is computed as exposure weighted average of the loss rates observed in the last 5 years. For the definition of loss rate see column 210. If the institution is not able to calculate a loss rate for the past 5 years then it shall develop a proxy using its longest history up to 5 years and provide documentation to its competent authority
230	RWA *		The banks are requested to provide the risk weighted exposure amount after the SME supporting factor that would result by the application on rating grade level of PD* instead of the original PD. No compensation between rating grades shall be taken into account. PD* represents the upper one side binomial confidence interval (with confidence level 97.5%) built around the observed default rate of the latest year for each rating grade that would allow to the internal model to pass the test. Meaning by rating grade:

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			<p>PD* = min PD* so that :</p> $PD^* + \Phi^{-1}(q) \sqrt{\frac{PD^*(1 - PD^*)}{n}} > DR_{1y}$ <p>With:</p> <p>PD* the probability of default for the rating grade,</p> <p>Φ^{-1} being the inverse function of the standard normal distribution,</p> <p>q the confidence level,</p> <p>DR_{1y} the default rate of the latest year (as defined for c190) for the rating grade,</p> <p>n the number of exposures non defaulted at the beginning of the period</p> <p>If an institution uses continuous PD, then the institution shall determine first the PD* for the average PD of each rating class, then applied by rating class the same relative deviation between PD and PD* at counterpart level as for the average PD and PD* at rating grade level.</p> <p>Due to the absence of compensation between rating grade if at rating grade level PD* < PD then the PD shall be kept for the given rating grade.</p>
240	RWA **		<p>The banks are requested to provide the risk weighted exposure amount after the SME supporting factor that would result by the application on rating grade level of PD** instead of the original PD. No compensation between rating grades shall be taken into account.</p> <p>PD** represents the upper one side binomial confidence interval (with confidence level 97.5%) built around the observed average default rate of the latest 5 years for each rating grade that would allow to the internal model to pass the test</p> <p>Meaning by rating grade:</p> <p>PD** = min PD** so that :</p> $PD^{**} + \Phi^{-1}(q) \sqrt{\frac{PD^{**}(1 - PD^{**})}{n}} > DR_{5y}$

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		<p>With:</p> <p>PD** the probability of default for the rating grade, Φ^{-1} being the inverse function of the standard normal distribution, q the confidence level, DR_{5y} the default rate of the 5 latest year (as defined for c200) for the rating grade, n the number of exposures non defaulted at the beginning of the period</p> <p>If an institution uses continuous PD, then the institution shall determine first the PD** for the average PD of each rating class, then applied by rating class the same relative deviation between PD and PD** at counterpart level as for the average PD and PD** at rating grade level.</p> <p>Due to the absence of compensation between rating grade if at rating grade level PD** < PD then the PD shall be kept for the given rating grade.</p>
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4. C 104 – Details for hypothetical transactions in Low Default Portfolios

Column	Label	Legal reference	Instructions
010	Transaction ID	C010 of table 101 of Annex I	It is the code assigned by the EBA to the hypothetical transaction included in the LDP samples. This code is a row identifier and shall be unique for each row in the table.
020	Rating	C010 of table 8.1 Annex 1 of ITS reporting	It is the rank of the internal rating grade (from lowest risk to highest risk excluding defaults with PD corresponding to 100%) that would be assigned by the institution to the hypothetical transaction. It varies from Rating 1 to Rating N(the maximum number of rating grades is tentatively fixed at 30)
030	PD		It is the PD corresponding to the internal rating grade that would be assigned by the institution to the hypothetical transaction. The PD shall be expressed as a value between 0 and 1.
040	Original exposure pre conversion factors	c020 of table 8.1 Annex 1 of ITS reporting	It is the original exposure amount of the hypothetical transaction
050	CCF	Art. 166 point 8 let. e) CRR (L 176/107)	It is the credit conversion factor that would be applied by the institutions to the hypothetical transaction
060	Collateral value before haircut		It is the market value of the collateral before the application of the haircut
070	Haircut		It is the conservative adjustment applied by the institution to the market value of the collateral
080	Collateral value after haircut		It is the market value of the collateral (See column 320) after the application of the haircut (See column 330)
090	EAD	c110 of table 8.1 Annex 1 of ITS reporting	It is the exposure value
100	EAD unsecured		It is the hypothetical unsecured amount or the portion of the hypothetical collateralised transaction in case the bank use normally split such exposures between full and unsecured parts.
110	EAD secured		It is the full amount of the hypothetical collateralised transaction or the fully secured portion of the transaction in case the institution normally uses to split such exposures between fully secured and unsecured parts.
120	LGD	c230 of table 8.1 of Annex 1 of ITS reporting	It is the exposure weighted own estimates or regulatory LGD applied by the institutions to the hypothetical exposure
130	LGD unsecured		It is the LGD own estimate that would be applied by the institution to the unsecured hypothetical transactions or to the non-fully collateralised hypothetical transaction in case according to the regular practice followed the collateralised hypothetical transactions would be split between an unsecured and fully secured part
140	LGD secured		It is the LGD own estimate that would be applied by the institution to the hypothetical collateralised transaction or to

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			the fully collateralised hypothetical transaction in case according to the regular practice followed the hypothetical collateralised transaction would be split between an unsecured and secured part
150	Maturity	c250 of table 8.1 of Annex 1 of ITS reporting	It is the maturity expressed in number of days that would be applied by the institution to the hypothetical transaction
160	RWA	c260 of table 8.1 of Annex 1 of ITS reporting	It is the risk weighted amount that would be computed by the institution for the hypothetical transaction

5. C 105.01 – Definition of internal models

Column	Label	Legal reference	Instructions
010	Internal model ID		It is the internal model ID assigned by the reporting institution. This ID is a row identifier which shall be unique for each row in the table.
020	Model name		It is the model name assigned by the reporting institution
030	IRBA Risk parameter		The risk parameter shall be one of the following: (a) PD (b) LGD (c) CCF
040	EAD	c110 of table 8.1 Annex 1 of ITS reporting	It is exposure value of the transactions included in each portfolio (see c 060) treated with the specific model (c. 013)
050	EAD weighted average default rate for calibration		It is the simple case weighted average of the annual default rates used in the calibration of the PD models
050	Case weighted average default rate for calibration		It is the EAD weighted average of the annual default rates used in the calibration of the PD models
070	Long-run PD		It is the central tendency used by the institution in the calibration of the models. It incorporates any prudent adjustment to the simple case weighted average of the annual default rates used in the calibration of the PD models
080	Cure rate defaulted assets		It is the percentage of defaulted outstanding which returns in "non-defaulted" status over a 12 months period. If an institution does not calculate cure rates for a given model, it shall calculate a proxy taking into account the definition provided. The use of proxy shall be documented to the competent authority.
090	Recovery rate of the foreclosed assets for		It is the case weighted average recovery rate of the foreclosed assets for not cured defaults included in the time series used by the institution for the calibration of the LGD models on non-defaulted assets.

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	not cured defaults		If an institution does not have specific recovery rate of the foreclosed assets for no cured defaults, the institution shall calculate a proxy taking into account the definition provided. The use of proxy shall be documented to the competent authority.
100	Recovery period of the foreclosed assets for not cured defaults		It is the case weighted average length of the recovery period (from the start of the default status to the completion date of the recovery procedures) for the no-cured defaults included in the time series used by the institution for the calibration of the LGD models on non-defaulted assets. It shall be expressed in number of days. If an institution does not have specific recovery period length of the foreclosed assets for no cured defaults, the institution shall calculate a proxy taking into account the definition provided. The use of proxy shall be documented to the competent authority.
110	Joint decision	Art. 20 (a) Regulation (EU) No 575/2013	Institutions shall report whether or not a joint decision on prudential requirements does exist between the consolidating and the other (host) competent authority regarding the permission to use IRBA for the computation of the prudential requirements for the exposures hold by the subsidiaries of the institutions in the reported benchmarking portfolios.
120	Consolidating supervisor	Art. 20 Regulation (EU) No 575/2013	It is the country ISO code of the competent authority responsible for the consolidated supervision of the IRBA institutions
999	Host supervisor	Art. 20 Regulation (EU) No 575/2013	It is the country ISO code of the competent authority responsible for the supervision of the subsidiary on an individual basis for each institution where the IRBA exposures reported for each benchmarking portfolio are booked (irrespective to the existence of any permission granted by the host supervisor to apply IRBA). For each host supervisor a separate column shall be completed.

6. C 105.02 – Mapping of internal models to portfolios

Column	Label	Legal reference	Instructions
010	Portfolio ID	c010 of tables 102 - 104	It is the code assigned by the EBA to the portfolio for which the institution reports the results of the calculation. This code is a row identifier and shall be unique for each row in the table.
020	Internal model ID	c010 of table C 105.01	It is the internal model ID assigned by the reporting institution