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ANNEX II

REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS

PART II: TEMPLATE RELATED INSTRUCTIONS

5. MARKET RISK TEMPLATES

125. These instructions refer to the templates reporting of the calculation of own funds requirements according to the standardised approach for foreign exchange risk (MKR SA FX), commodities risk (MKR SA COM) interest rate risk (MKR SA TDI, MKR SA SEC, MKR SA CTP) and equity risk (MKR SA EQU). Additionally, instructions for the template reporting of the calculation of own funds requirements according to the internal models approach (MKR IM) are included in this part.
126. The position risk on a traded debt instrument or equity (or debt or equity derivative) shall be divided into two components in order to calculate the capital required against it. The first shall be its specific-risk component — this is the risk of a price change in the instrument concerned due to factors related to its issuer or, in the case of a derivative, the issuer of the underlying instrument. The second component shall cover its general risk — this is the risk of a price change in the instrument due (in the case of a traded debt instrument or debt derivative) to a change in the level of interest rates or (in the case of an equity or equity derivative) to a broad equity- market movement unrelated to any specific attributes of individual securities. The general treatment of specific instruments and netting procedures can be found in Articles 326 to 333 of CRR.
- 5.1. C 18.00 — MARKET RISK: STANDARDISED APPROACH FOR POSITION RISKS IN TRADED DEBT INSTRUMENTS (MKR SA TDI)
- 5.1.1. General Remarks
127. This template captures the positions and the related own funds requirements for position risks on traded debt instruments under the standardised approach (Articles 102 and 105 (1) of CRR). The different risks and methods available under the CRR are considered by rows. The specific risk associated with exposures included in MKR SA SEC and MKR SA CTP only has to be reported in the Total template of the MKR SA TDI. The own funds requirements reported in those templates shall be transferred to cell {325;060} (securitisations) and {330;060} (CTP) respectively.
128. The template has to be filled out separately for the ‘Total’, plus a pre-defined list of following currencies: EUR, ALL, BGN, CZK, DKK, EGP, GBP, HUF, ISK, JPY, LVL, LTL, MKD, NOK, PLN, RON, RUB, RSD, SEK, CHF, TRY, UAH, USD and one residual template for all other currencies.
- 5.1.2. Instructions concerning specific positions

Columns

| | |
|---------|--|
| 010-020 | ALL POSITIONS (LONG AND SHORT) Articles 102 and 105 (1) of CRR. These are gross positions not netted by instruments but excluding underwriting positions subscribed or sub-underwritten by third parties (Article 345 second sentence of CRR). Regarding |
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| | the distinction between Long and Short positions, also applicable to these gross positions, see Article 328 (2) of CRR. |
| 030-040 | NET POSITIONS (LONG AND SHORT) Articles 327 to 329 and 334 of CRR. Regarding the distinction between Long and Short positions see Article 328 (2) of CRR. |
| 050 | POSITIONS SUBJECT TO CAPITAL CHARGE Those net positions that, according to the different approaches considered in Part 3 Title IV Chapter 2 of CRR, receive a capital charge. |
| 060 | OWN FUNDS REQUIREMENTS The capital charge for any relevant position according to Part 3 Title IV Chapter 2 of CRR. |
| 070 | TOTAL RISK EXPOSURE AMOUNT Article 92 (4) lit. b of CRR. Result of the multiplication of the own funds requirements by 12.5. |
| Rows | |
| 010-350 | TRADED DEBT INSTRUMENTS IN TRADING BOOK Positions in traded debt instruments in Trading Book and their correspondent own funds requirements for position risk according to Article 92 (3) point b) (i) CRR and Part 3 Title IV Chapter 2 of CRR are reported depending on risk category, maturity and approach used. |
| 011 | GENERAL RISK. |
| 012 | Derivatives Derivatives included in the calculation of interest rate risk of trading book positions taking into account Articles 328 to 331, if applicable. |
| 013 | Other assets and liabilities Instruments other than derivatives included in the calculation of interest rate risk of trading book positions. |
| 020-200 | MATURITY BASED APPROACH Positions in traded debt instruments subject to the maturity-based approach according to Article 339 (1) to (8) of CRR and the correspondent own funds requirements set up in Article 339 (9) of CRR. The position shall |

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| | be split by zones 1, 2 and 3 and these by the maturity of the instruments. |
| 210-240 | GENERAL RISK. DURATION BASED APPROACH Positions in traded debt instruments subject to the duration-based approach according to Article 340 (1) to (6) of CRR and the correspondent own funds requirements set up in Article 340 (7) of CRR. The position shall be split by zones 1, 2 and 3. |
| 250 | SPECIFIC RISK Sum of amounts reported in rows 251, 325 and 330. Positions in traded debt instruments subject to the specific risk capital charge and their correspondent capital charge according to Article 92 (3) lit. b and 335, 336 (1) to (3), 337 and 338 of CRR. Be also aware of last sentence in Article 327 (1) of CRR. |
| 251-321 | Own funds requirement for non-securitisation debt instruments Sum of the amounts reported in rows 260 to 321. The own funds requirement of the n-th to default credit derivatives which are not rated externally has to be computed by summing up the risk weights of the reference entities (Article 332 (1) point e) para 1 and 2 CRR — ‘look-through’). N-th-to-default credit derivatives which are rated externally (Article 332 (1) point e) para 3 CRR) shall be reported separately in line 321. Reporting of positions subject to Article 336 (3) CRR: There is a special treatment for bonds which qualify for a 10 % risk weight in the banking book according to Article 129 (3) CRR (covered bonds). The specific own funds requirements is half of the percentage of the second category of table 1 of Article 336 CRR. Those positions have to be assigned to rows 280-300 according to the residual term to final maturity. If the general risk of interest rate positions is hedged by a credit derivative, Articles 346 and 347 shall be applied. |
| 325 | Own funds requirement for securitisation instruments Total own funds requirements reported in column 610 of template MKR SA SEC. It |

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| | shall only be reported on Total level of the MKR SA TDI. |
| 330 | <p>Own funds requirement for the correlation trading portfolio</p> <p>Total own funds requirements reported in column 450 of template MKR SA CTP. It shall only be reported on Total level of the MKR SA TDI.</p> |
| 340 | <p>PARTICULAR APPROACH FOR POSITION RISK IN CIUs</p> <p>Articles 348 to 350 of CRR. Applicable when positions in CIUs or the underlying instruments are not treated in accordance with the methods set out in Part 3 Title IV Chapter 5 of CRR. It includes, if it is the case, the effects of applicable caps in the own funds requirements.</p> <p>If the particular approach according to Article 348 sentence 1 of CRR is applied, the amount to be reported is 32 % of the net position of the CIU exposure in question.</p> <p>If the particular approach according to Article 348 sentence 2 of CRR is applied, the amount to be reported is the lower of 32 % of the net position of the relevant CIU exposure and the difference between 40 % of this net position and the own funds requirements that arise from the foreign exchange risk associated with this CIU exposure.</p> |
| 350-390 | <p>ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS)</p> <p>Article 329 (3) of CRR.</p> <p>The additional requirements for options related to non-delta risks shall be reported in the method used for its calculation.</p> |

5.2. C 19.00 — MARKET RISK: STANDARDISED APPROACH FOR SPECIFIC RISK IN SECURITISATIONS (MKR SA SEC)

5.2.1. General Remarks

129. This template requests information on positions (all/net and long/short) and the related own funds requirements for the specific risk component of position risk in securitisations/ re-securitisations held in the trading book (not eligible for correlation trading portfolio) under the standardised approach.
130. The MKR SA SEC template determines the own funds requirement only for the specific risk of securitisation positions according to Articles 335 in connection with 337 CRR. If securitisation positions of the trading book are hedged by credit derivatives, Articles 346 and 347 CRR apply. There is only one template for all positions of the trading book, irrespective of the fact whether the institution uses the Standardised Approach or the Internal Ratings Based Approach to determine the risk

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weight for each of the positions according to Part Three Title II Chapter 5 of CRR. The reporting of the own funds requirements of the general risk of these positions is conducted in the MKR SA TDI or the MKR IM template.

131. Positions which receive a risk weight of 1.250 % can alternatively be deducted from CET1 (see 243(1) point (b), 244(1) point (b) and 258 of CRR). If this is the case, those positions have to be reported in row 460 of CA1.

5.2.2. Instructions concerning specific positions

| Columns | |
|---------------------|---|
| 010-020 | ALL POSITIONS (LONG AND SHORT) Articles 102 and 105 (1) of CRR in connection with Article 337 of CRR (securitisation positions). Regarding the distinction between Long and Short positions, also applicable to these gross positions, see Article 328 (2) of CRR. |
| 030-040 | (-) POSITIONS DEDUCTED FROM OWN FUNDS (LONG AND SHORT) Article 258 of CRR. |
| 050-060 | NET POSITIONS (LONG AND SHORT) Articles 327 to 329 and 334 of CRR. Regarding the distinction between Long and Short positions see Article 328 (2) of CRR. |
| 070-520 | BREAKDOWN OF THE NET POSITIONS ACCORDING TO RISK WEIGHTS Articles 251 (Table 1) and 261 (1) (Table 4) of CRR. The breakdown has to be done separately for long and short positions. |
| 230-240 and 460-470 | 1250 % Articles 251 (Table 1) and 261 (1) (Table 4) of CRR. |
| 250-260 and 480-490 | SUPERVISORY FORMULA METHOD Article 337 (2) of CRR in connection with Article 262 of CRR. These columns shall be reported when the institutions uses the alternative Supervisory Formula Approach (SFA), which determines the own funds requirements as a function of the characteristics of the collateral pool and contractual properties of the tranche. |
| 270 and 500 | LOOK THROUGH SA: Articles 253, 254 and 256 (5) of CRR. The look-through columns comprise all the cases of unrated exposures where the risk weight is obtained from the underlying portfolio of exposures (average risk weight |

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| | <p>of the pool, highest risk weight of the pool, or the use of a concentration ratio). IRB: Articles 263 (2) and (3) of CRR. For early amortisations see Article 265 (1) and 256 (5) of CRR.</p> |
| 280-290/510-520 | <p>INTERNAL ASSESSMENT APPROACH Article 109 (1) sentence 2 and Article 259 (3) and (4) of CRR. These columns shall be reported when the institution uses the internal assessment approach for determining capital charges for liquidity facilities and credit enhancements that banks (including third-party banks) extend to ABCP conduits. The IAA, based on ECAI's methodologies, is applicable only to exposures to ABCP conduits that have an internal rating equivalent of investment-grade at inception.</p> |
| 530-540 | <p>OVERALL EFFECT (ADJUSTMENT) DUE TO INFRINGEMENT OF THE DUE DILIGENCE PROVISIONS Article 337 (3) of CRR in connection with Article 407 of CRR. Article 13 (2) of CRR</p> |
| 550-570 | <p>BEFORE CAP — WEIGHTED NET LONG/SHORT POSITIONS AND SUM OF WEIGHTED NET LONG AND SHORT POSITIONS Article 337 of CRR without taking into account the discretion of Article 335 of CRR, that allows an institution to cap the product of the weight and the net position at the maximum possible default-risk related loss.</p> |
| 580-600 | <p>AFTER CAP — WEIGHTED NET LONG/SHORT POSITIONS AND SUM OF WEIGHTED NET LONG AND SHORT POSITIONS Article 337 of CRR taking into account the discretion of Article 335 of CRR.</p> |
| 610 | <p>TOTAL OWN FUNDS REQUIREMENTS According to Article 337 (4) of CRR for a transitional period ending 31 December 2014, the institution shall sum separately its weighted net long positions (col. 580) and its weighted net short positions (col. 590). The larger of those sums (after cap) shall constitute the own funds requirement. From 2015 onwards according to Article 337 (4) of CRR, the institution shall sum its weighted net positions, regardless whether they are</p> |

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| | long or short (col. 600), in order to calculate the own funds requirements. |
| Rows | |
| 010 | TOTAL EXPOSURES Total amount of outstanding securitisations (held in the trading book) reported by the institution playing the role/s of originator and/or investor and/or sponsor. |
| 040, 070 and 100 | SECURITISATIONS Article 4 (38) of CRR. |
| 020, 050, 80 and 110 | RE-SECURITISATIONS Article 4 (39) and (40) of CRR. |
| 030-050 | ORIGINATOR Article 4 (41) of CRR |
| 060-080 | INVESTOR Credit institution that holds a securitisation positions in a securitisation transaction for which it is neither originator nor sponsor |
| 090-110 | SPONSOR Article 4 (42) of CRR. If a sponsor is also securitising its own assets, it shall fill in the originator's rows with the information regarding its own securitised assets |
| 120-210 | BREAKDOWN OF THE TOTAL SUM OF WEIGHTED NET LONG AND NET SHORT POSITIONS BY UNDERLYING TYPES Article 337 (4), last sentence of CRR. The breakdown of the underlying assets follows the classification used in the SEC Details template (Column 'Type'): — 1-residential mortgages; — 2-commercial mortgages; — 3-credit card receivables; — 4-leasing; — 5-loans to corporates or SMEs (treated as corporates); — 6-consumer loans; — 7-trade receivables; — 8-other assets; — 9-covered bonds; — 10-other liabilities. For each securitisation, in case the pool consists of different types of assets, the institution shall consider the most important type. |

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5.3. C 20.00 — MARKET RISK: STANDARDISED APPROACH FOR SPECIFIC RISK FOR POSITIONS ASSIGNED TO THE CORRELATION TRADING PORTFOLIO (MKR SA CTP)

5.3.1. General Remarks

132. This template requests information on positions of the CTP (comprising securitisations, nth-to-default credit derivatives and other CTP positions included according to Article 338 (3)) and the corresponding own funds requirements under the standardised approach.

133. The MKR SA CTP template determines the own funds requirement only for the specific risk of positions assigned to the Correlation Trading Portfolio according to Articles 335 in connection with 338 (2) and (3) of CRR. If CTP- positions of the trading book are hedged by credit derivatives, Articles 346 and 347 CRR apply. There is only one template for all CTP-positions of the trading book, irrespective of the fact whether the institution uses the Standardised Approach or the Internal Ratings Based Approach to determine the risk weight for each of the positions according to Part Three Title II Chapter 5 of CRR. The reporting of the own funds requirements of the general risk of these positions is conducted in the MKR SA TDI or the MKR IM template.

134. This structure of the template separates securitisation positions, n-th to default credit derivatives and other CTP-positions. As a result, securitisation positions shall always be reported in rows 030, 060 or 090 (depending on the role of the institution in the securitisation). N-th to default credit derivatives shall always be reported in line 110. The 'other CTP-positions' are neither securitisation positions nor n-th to default credit derivatives (see definition in Article 338 (3) CRR), but they are explicitly 'linked' (because of the hedging intent) to one of these two positions. That is why they are assigned either under the sub-heading 'securitisation' or 'n-th to default credit derivative'.

135. Positions which receive a risk weight of 1.250 % can alternatively be deducted from CET1 (see 243(1) point (b), 244(1) point (b) and 258 of CRR). If this is the case, those positions have to be reported in row 460 of CA1.

5.3.2. Instructions concerning specific positions

| Columns | |
|----------------|--|
| 010-020 | ALL POSITIONS (LONG AND SHORT) Articles 102 and 105 (1) of CRR in connection with positions assigned to the Correlation Trading Portfolio according to Article 338 (2) and (3) of CRR. Regarding the distinction between Long and Short positions, also applicable to these gross positions, see Article 328 (2) of CRR. |
| 030-040 | (-) POSITIONS DEDUCTED FROM OWN FUNDS (LONG AND SHORT) Article 258 of CRR. |
| 050-060 | NET POSITIONS (LONG AND SHORT) |

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| | Articles 327 to 329 and 334 of CRR. Regarding the distinction between Long and Short positions see Article 328 (2) of CRR. |
| 070-400 | BREAKDOWN OF THE NET POSITIONS ACCORDING TO RISK WEIGHTS (SA AND IRB) Articles 251 (Table 1) and 261 (1) (Table 4) of CRR. |
| 160 and 330 | OTHER Other risk weights not explicitly mentioned in the previous columns. For n-th-to-default credit derivatives only those which are not externally rated. Externally rated n-th to default credit derivatives are either to be reported in the MKR SA TDI template (row 321) or — if they are incorporated into the CTP — shall be assigned to the column of the respective risk weight. |
| 170-180 and 360-370 | 1250 % Articles 251 (Table 1) and 261 (1) (Table 4) of CRR. |
| 190-200 and 340-350 | SUPERVISORY FORMULA METHOD Article 337 (2) of CRR in connection with Article 262 of CRR. |
| 210/380 | LOOK THROUGH SA: Articles 253, 254 and 256 (5) of CRR. The look-through columns comprise all the cases of unrated exposures where the risk weight is obtained from the underlying portfolio of exposures (average risk weight of the pool, highest risk weight of the pool, or the use of a concentration ratio). IRB: Articles 263 (2) and (3) of CRR. For early amortisations see Article 265 (1) and 256 (5) of CRR. |
| 220-230 and 390-400 | INTERNAL ASSESSMENT APPROACH Article 259 (3) and (4) of CRR. |
| 410-420 | BEFORE CAP — WEIGHTED NET LONG/SHORT POSITIONS Article 338 without taking into account the discretion of Article 335 of CRR. |
| 430-440 | AFTER CAP — WEIGHTED NET LONG/SHORT POSITIONS Article 338 taking into account the discretion of Article 335 of CRR. |
| 450 | TOTAL OWN FUNDS REQUIREMENTS |

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| | The own funds requirement is determined as the larger of either (i) the specific risk charge that would apply just to the net long positions (col. 430) or (ii) the specific risk charge that would apply just to the net short positions (col. 440). |
| Rows | |
| 010 | TOTAL EXPOSURES Total amount of outstanding positions (held in the correlation trading portfolio) reported by the institution playing the role/s of originator, investor or sponsor. |
| 020-040 | ORIGINATOR Article 4 (41) of CRR |
| 050-070 | INVESTOR Credit institution that holds a securitisation positions in a securitisation transaction for which it is neither originator nor sponsor |
| 080-100 | SPONSOR Article 4 (42) of CRR. If a sponsor is also securitising its own assets, it shall fill in the originator's rows with the information regarding its own securitised assets |
| 030, 060 and 090 | SECURITISATIONS The correlation trading portfolio comprises securitisations, n-th-to-default credit derivatives and possibly other hedging positions that meet the criteria set in Article 338 (2) and (3) of CRR. Derivatives of securitisation exposures that provide a pro-rata share as well as positions hedging CTP positions shall be included in row 'Other CTP positions'. |
| 110 | N-TH-TO-DEFAULT CREDIT DERIVATIVES N-th to default credit derivatives that are hedged by n-th-to-default credit derivatives according to Article 347 CRR shall both be reported here. The positions originator, investor and sponsor do not fit for n-th to default credit derivatives. As a consequence, the breakdown as for securitisation positions cannot be provided for n-th to default credit derivatives.. |
| 040, 070, 100 and 120 | OTHER CTP POSITIONS The positions in: |

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- Derivatives of securitisation exposures that provide a pro-rata share as well as positions hedging CTP positions shall be included in row 'Other CTP positions';
- CTP positions hedged by credit derivatives according to Article 346 CRR;
- Other positions that satisfy Article 338 (3) of CRR; are included.

5.4. C 21.00 — MARKET RISK: STANDARDISED APPROACH FOR POSITION RISK IN EQUITIES (MKR SA EQU)

5.4.1. General Remarks

136. This template requests information on the positions and the corresponding own funds requirements for position risk in equities held in the trading book and treated under the standardised approach.

137. The template has to be filled out separately for the 'Total', plus a static, pre-defined list of following markets: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Egypt, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Liechtenstein, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom, Albania, Japan, Former Yugoslav Republic of Macedonia, Russian Federation, Serbia, Switzerland, Turkey, Ukraine, USA plus one residual template for all other markets. For the purpose of this reporting requirement the term 'market' shall be read as 'country'.

5.4.2. Instructions concerning specific positions

| Columns | |
|----------------|--|
| 010-020 | ALL POSITIONS (LONG AND SHORT) Articles 102 and 105 (1) of CRR. These are gross positions not netted by instruments but excluding underwriting positions subscribed or sub-underwritten by third parties (Article 345 second sentence of CRR). |
| 030-040 | NET POSITIONS (LONG AND SHORT) Articles 327, 329, 332, 341 and 345 of CRR. |
| 050 | POSITIONS SUBJECT TO CAPITAL CHARGE Those net positions that, according to the different approaches considered in Part 3 Title IV Chapter 2 of CRR, receive a capital charge. The capital charge has to be calculated for each national market separately. |
| 060 | OWN FUNDS REQUIREMENTS |

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| | The capital charge for any relevant position according to Part 3 Title IV Chapter 2 of CRR. |
| 070 | TOTAL RISK EXPOSURE AMOUNT Article 92 (4) lit. b of CRR. Result of the multiplication of the own funds requirements by 12.5. |
| Rows | |
| 010-130 | EQUITIES IN TRADING BOOK Own funds requirements for position risk according to article 92 (3) point b) (i) CRR and Part 3 Title IV Chapter 2 Section 3 of CRR. |
| 020-040 | GENERAL RISK Positions in equities subject to general risk (Article 343 of CRR) and their correspondent own funds requirement according to Part 3 Title IV Chapter 2 Section 3 of CRR. Both breakdowns (021/022 as well as 030/040) are a breakdown related to all positions subject to general risk. Rows 021 and 022 requests information on the breakdown according to instruments. Only the breakdown in rows 030 and 040 is used as a basis for the calculation of own funds requirements. |
| 021 | Derivatives Derivatives included in the calculation of equity risk of trading book positions taking into account Articles 329 and 332, if applicable. |
| 022 | Other assets and liabilities Instruments other than derivatives included in the calculation of equity risk of trading book positions. |
| 030 | Exchange traded stock-index futures broadly diversified and subject to a particular approach Exchange traded stock-index futures broadly diversified and subject to a particular approach according to Article 344 (1) and (4) of CRR. These positions are only subject to general risk and, accordingly, must not be reported in row (050). |
| 040 | Other equities than exchange traded stock-index futures broadly diversified Other positions in equities subject to specific risk and the correspondent own funds |

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| | requirements according to Article 343 and 344 (3) of CRR. |
| 050 | <p>SPECIFIC RISK Positions in equities subject to specific risk and the correspondent own funds requirement according to Articles 342 and 344 (4) CRR.</p> |
| 080 | <p>PARTICULAR APPROACH FOR POSITION RISK IN CIUs The CRR does not explicitly assign the positions to either the interest rate risk or the equity risk. For reporting purposes, those positions shall be reported in the MKR SA EQU template.</p> <p>Positions in CIUs if capital requirements are calculated according to Article 348 (1) CRR. Applicable when positions in CIUs or the underlying instruments are not treated in accordance with the methods set out in Part 3 Title IV Chapter 5 (reference to the ‘Use of internal models to calculate own funds requirements’) of CRR.</p> <p>If the particular approach according to Article 348 (1) sentence 1 of CRR is applied, the amount to be reported is 32 % of the net position of the CIU exposure in question. If the particular approach according to Article 348 (1) sentence 2 of CRR is applied, the amount to be reported is the lower of 32 % of the net position of the relevant CIU exposure and the difference between 40 % of this net position and the own funds requirements that arise from the foreign exchange risk associated with this CIU exposure.</p> <p>If the specific methods of Article 350 CRR are applicable, the reporting of those positions shall follow the underlying investments. As a consequence, those positions would be reported in the relevant rows of either the MKR SA TDI or the MKR SA EQU template.</p> |
| 090-130 | <p>ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS) Article 329 (3) of CRR. The additional requirements for options related to non-delta risks shall be reported in the method used for its calculation.</p> |

5.5. C 22.00 — MARKET RISK: STANDARDISED APPROACHES FOR FOREIGN EXCHANGE RISK (MKR SA FX)

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5.5.1. General Remarks

138. This template request information on the positions in each currency (reporting currency included) and the corresponding own funds requirements for foreign exchange and treated under the standardised approach. The position is calculated for each currency (including euro), gold, and positions to CIUs.
139. The memorandum items of the template shall be filled out separately for All currencies of the member states of the European Union and the following currencies: USD, CHF, JPY, RUB, TRY, AUD, CAD, RSD, ALL, UAH, MKD, EGP, ARS, BRL, MXN, HKD, ICK, TWD, NZD, NOK, SGD, KRW, CNY and all other currencies.

5.5.2. Instructions concerning specific positions

| Columns | |
|----------------|---|
| 010 | CURRENCY The three-letter currency unit code according to ISO 4217 shall be reported under the block Memorandum of items (currency 6 onwards). |
| 020-030 | ALL POSITIONS (LONG AND SHORT) Gross positions due to assets, amounts to be received and similar items referred to in Article 352 (1) of CRR. |
| 040-050 | NET POSITIONS (LONG AND SHORT) Articles 352 (3) and 353 of CRR. The net positions are calculated by each currency, accordingly there may be simultaneous long and short positions. |
| 060-080 | POSITIONS SUBJECT TO CAPITAL CHARGE Articles 352 (2) and (4), 353 and 354 of CRR. |
| 060-070 | POSITIONS SUBJECT TO CAPITAL CHARGE (LONG AND SHORT) The long and short net positions for each currency are calculated by deducting the total of short positions from the total of long positions. Long net positions for each operation in a currency are added to obtain the long net position in that currency. Short net positions for each operation in a currency are added to obtain the short net position in that currency. Unmatched positions are added to positions subject to capital charges for other currencies (row 030) in column (040) or (050) depending on their short or long arrangement. |

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| 080 | POSITIONS SUBJECT TO CAPITAL CHARGE (MATCHED) Matched positions for closely correlated currencies |
| | RISK CAPITAL CHARGE (%) As defined in Articles 351 and 354, the risk capital charges in percentage. |
| 090 | OWN FUNDS REQUIREMENTS The capital charge for any relevant position according to Part 3 Title IV Chapter 3 of CRR. |
| 100 | TOTAL RISK EXPOSURE AMOUNT Article 92 (4) lit. b of CRR. Result of the multiplication of the own funds requirements by 12.5. |
| Rows | |
| 010 | TOTAL POSITIONS IN NON REPORTING CURRENCIES Positions in non-reporting currencies and their correspondent own funds requirements according to article 92 (3) point c) (i) and Article 352 (2) and (4) of CRR (for conversion into the reporting currency). |
| 020 | CURRENCIES CLOSELY CORRELATED Positions and their correspondent own funds requirements for currencies referred to in Article 354 of CRR. |
| 030 | ALL OTHER CURRENCIES (including CIU's treated as different currencies) Positions and their correspondent own funds requirements for currencies subject to the general procedure referred to in Articles 351 and 352 (2) and (4) of CRR. Reporting of CIU's treated as separate currencies according to Article 353 CRR: There are two different treatments of CIU's treated as separate currencies for calculating the capital requirements: <ol style="list-style-type: none"> 1. The modified gold method, if the direction of the CIU's investment is not available (those CIU's shall be added to an institution's overall net foreign-exchange position) 2. If the direction of the CIU's investment is available, those CIU's shall be added to the total open foreign exchange position (long or |

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| | <p>short, depending on the direction of the CIU)</p> <p>The reporting of those CIU's follows the calculation of the capital requirements accordingly.</p> |
| 040 | <p>GOLD</p> <p>Positions and their correspondent own funds requirements for currencies subject to the general procedure referred to in Articles 351 and 352 (2) and (4) of CRR.</p> |
| 050-090 | <p>ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS)</p> <p>Article 352 (5) and (6) of CRR.</p> <p>The additional requirements for options related to non-delta risks shall be reported in the method used for its calculation.</p> |
| 100-120 | <p>Breakdown of total positions (reporting currency included) by exposure types</p> <p>Total positions shall be broken down according to derivatives, other assets and liabilities and off-balance sheet items.</p> |
| 100 | <p>Other assets and liabilities other than off-balance sheet items and derivatives</p> <p>Positions not included in row 110 or 120 shall be included here.</p> |
| 110 | <p>Off-balance sheet items</p> <p>Items included in Annex I of CRR except those included as Securities Financing Transactions & Long Settlement Transactions or from Contractual Cross Product Netting.</p> |
| 120 | <p>Derivatives</p> <p>Positions valued according to Articles 352 CRR.</p> |
| 130-410 | <p>MEMORANDUM ITEMS: CURRENCY POSITIONS</p> <p>The memorandum items of the template shall be filled out separately for All currencies of the member states of the European Union and the following currencies: USD, CHF, JPY, RUB, TRY, AUD, CAD, RSD, ALL, UAH, MKD, EGP, ARS, BRL, MXN, HKD, ICK, TWD, NZD, NOK, SGD, KRW, CNY and all other currencies.</p> |

5.6. C 23.00 — MARKET RISK: STANDARDISED APPROACHES FOR COMMODITIES (MKR SA COM)

5.6.1. General Remarks

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140. This template request information on the positions in commodities and the corresponding own funds requirements treated under the standardised approach.

5.6.2. Instructions concerning specific positions

| Columns | |
|----------------|---|
| 010-020 | All POSITIONS (LONG AND SHORT) Gross long/short positions considered positions in the same commodity according to Article 357 (1) and (5) of CRR (see also Article 359 (1) of CRR). |
| 030-040 | NET POSITIONS (LONG AND SHORT) As defined in Article 357 (4) of CRR. |
| 050 | POSITIONS SUBJECT TO CAPITAL CHARGE Those net positions that, according to the different approaches considered in Part 3 Title IV Chapter 4 of CRR, receive a capital charge. |
| 060 | OWN FUNDS REQUIREMENTS The capital charge for any relevant position according to Part 3 Title IV Chapter 4 of CRR. |
| 070 | TOTAL RISK EXPOSURE AMOUNT Article 92 (4) lit. b of CRR. Result of the multiplication of the own funds requirements * 12.5. |
| Rows | |
| 010 | TOTAL POSITIONS IN COMMODITIES Positions in commodities and their correspondent own funds requirements for market risk according to article 92 (3) point c) (iii) CRR and Part 3 Title IV Chapter 4 of CRR. |
| 020-060 | POSITIONS BY CATEGORY OF COMMODITY For reporting purposes commodities are grouped in the four main groups of commodities referred to in Table 2 of Article 361 CRR. |
| 070 | MATURITY LADDER APPROACH Positions in commodities subject to the Maturity Ladder approach as referred to in Article 359 of CRR. |
| 080 | EXTENDED MATURITY LADDER APPROACH |

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| | Positions in commodities subject to the Extended Maturity Ladder approach as referred to in Article 361 of CRR |
| 090 | SIMPLIFIED APPROACH Positions in commodities subject to the Simplified approach as referred to in Article 360 of CRR. |
| 100-140 | ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS) Article 358 (4) of CRR. The additional requirements for options related to non-delta risks shall be reported in the method used for its calculation |

5.7. C 24.00 — MARKET RISK INTERNAL MODEL (MKR IM)

5.7.1. General Remarks

141. This template provides a breakdown of VaR and stressed VaR (sVaR) figures according to the different market risks (debt, equity, FX, commodities) and other information relevant for the calculation of the own funds requirements.

142. Generally the reporting depends on the structure of the model of the institutions whether they report the figures for general and specific risk separately or together. The same holds true for the decomposition of the VAR /Stress-Var into the risk categories (interest rate risk, equity risk, commodities risk and foreign exchange risk). An institution can resign to report the decompositions mentioned above if it proves that a reporting of these figures would be unduly burdensome.

5.7.2. Instructions concerning specific positions

| columns | |
|----------------|---|
| 030-040 | VaR It means the maximum potential loss that would result from a price change with a given probability over a specified time horizon. |
| 030 | Multiplication factor (mc) x Average of previous 60 working days VaR (VaRavg) Articles 364 (1) point a) (ii) and 365 (1) of CRR. |
| 040 | Previous day VaR (VaRt-1) Articles 364 (1) point a) (i) and 365 (1) of CRR. |
| 050-060 | Stressed VaR It means the maximum potential loss that would result from a price change with a given probability over a specified time horizon obtained by using input calibrated to historical data from a continuous 12-months |

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| | period of financial stress relevant to the institution's portfolio. |
| 050 | Multiplication factor (ms) x Average of previous 60 working days (SVaRavg) Articles 364 (1) point b) (ii) and 365 (1) of CRR. |
| 060 | Latest available (SVaRt-1) Articles 364 (1) point b) (i) and 365 (1) of CRR. |
| 070-080 | INCREMENTAL DEFAULT AND MIGRATION RISK CAPITAL CHARGE It means the maximum potential loss that would result from a price change linked to default and migration risks calculated accordingly to Article 364 (2) point b) in connection with Part Three Title IV Chapter 5 Section 4 of CRR. |
| 070 | 12 weeks average measure Article 364 (2) point b) (ii) in connection with Part Three Title IV Chapter 5 Section 4 of CRR. |
| 080 | Last Measure Article 364 (2) point b) (i) in connection with Part Three Title IV Chapter 5 Section 4 of CRR. |
| 090-110 | ALL PRICE RISKS CAPITAL CHARGE FOR CTP |
| 090 | FLOOR Article 364 (3) point (c) of CRR. = 8 % of the capital charge that would be calculated in accordance with Article 338 (1) of CRR for all positions in the 'all price risks' capital charge. |
| 100-110 | 12 WEEKS AVERAGE MEASURE AND LAST MEASURE Article 364 (3) point (b). |
| 110 | LAST MEASURE Article 364 (3) point (a) |
| 120 | OWN FUNDS REQUIREMENTS Referred to in Article 364 of CRR of all risk factors taking into account correlation effects, if applicable, plus incremental default and migration risk and all price of risks for CTP but excluding the Securitization capital charges for Securitization and nth-to-default credit derivative according Article 364 (2) of CRR. |

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| 130 | TOTAL RISK EXPOSURE AMOUNT Article 92 (4) lit. b of CRR. Result of the multiplication of the own funds requirements * 12.5. |
| 140 | Number of overshootings (during previous 250 working days) Referred to in Article 366 of CRR. |
| 150-160 | VaR Multiplication Factor (mc) and SVaR Multiplication Factor (ms) As referred to in Article 366 of CRR. |
| 170-180 | ASSUMED CHARGE FOR CTP FLOOR — WEIGHTED NET LONG/SHORT POSITIONS AFTER CAP The amounts reported and serving as the basis to calculate the floor capital charge for all price risks according to Article 364 (3) point (c) of CRR take into account the discretion of Article 335 of CRR which says that the institution may cap the product of the weight and the net position at the maximum possible default-risk related loss. |
| Rows | |
| 010 | TOTAL POSITIONS Corresponds to the part of position, foreign exchange and commodities risk referred to in Article 363 (1) of CRR linked to the risk factors specified in Article 367 (2) of CRR. Concerning the columns 030 to 060 (VAR and Stress-VAR) the figures in the total row is not equal to the decomposition of the figures for the VAR/Stress-VAR of the relevant risk components. Hence the decomposition are memorandum items. |
| 020 | TRADED DEBT INSTRUMENTS Corresponds to the part of position risk referred to in 363 (1) of CRR linked to the interest rates risk factors as specified in Article 367 (2) of CRR. |
| 030 | TDI — GENERAL RISK General risk defined in Article 362 of CRR. |
| 040 | TDI — SPECIFIC RISK Specific risk defined in Article 362 of CRR. |
| 050 | EQUITIES Corresponds to the part of position risk referred to in 363 (1) of CRR linked to the equity risk factors as specified in Article 367 (2) of CRR. |

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| 060 | EQUITIES — GENERAL RISK General risk defined in Article 362 of CRR. |
| 070 | EQUITIES — SPECIFIC RISK Specific risk defined in Article 362 of CRR. |
| 080 | FOREIGN EXCHANGE RISK Articles 363 (1) and 367 (2) of CRR. |
| 090 | COMMODITY RISK Articles 363 (1) and 367 (2) of CRR. |
| 100 | TOTAL AMOUNT FOR GENERAL RISK Market risk caused by general market movements of traded debt instruments, equities, foreign exchange and commodities. VAR for general risk of all risk factors (taking into account correlation effects if applicable). |
| 110 | TOTAL AMOUNT FOR SPECIFIC RISK Specific risk component of traded debt instruments and equities. VAR for specific risk of equities and traded debt instruments of trading book (taking into account correlation effects if applicable). |

5.8. C 25.00 — CREDIT VALUATION ADJUSTMENT RISK (CVA)

5.8.1. Instructions concerning specific positions

| Columns | |
|----------------|---|
| 010 | Exposure value Article 271 of CRR in accordance with article 382 of CRR Total EAD from all transactions subject to CVA charge |
| 020 | Of which: OTC derivatives Article 271 of CRR in accordance with article 382 (1) of CRR 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 271 of CRR in accordance with article 382 (2) of CRR The part of the total counterparty credit risk exposure solely due to SFT derivatives. The information is not required from IMM |

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| | institutions holding OTC derivatives and SFTs in the same netting set |
| 040 | MULTIPLICATION FACTOR (mc) x AVERAGE OF PREVIOUS 60 WORKING DAYS (VaRavg) Article 383 of CRR in accordance with article 363 (1)(d) of CRR 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 92 (3) d) of CRR Own funds requirements for CVA Risk calculated via the chosen method |
| 090 | TOTAL RISK EXPOSURE AMOUNT Article 92 (4) b) of CRR Own funds requirements multiplied by 12,5. |
| | Memorandum items |
| 100 | Number of counterparties Article 382 of CRR 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 | Of which: proxy was used to determine credit spread number of counterparties where the credit spread was determined using a proxy instead of directly observed market data |
| 120 | INCURRED CVA Accounting provisions due to decreased credit worthiness of derivatives counterparties |
| 130 | SINGLE NAME CDS Article 386 (1) lit. a of CRR Total notional amounts of single name CDS used as hedge for CVA risk |

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| 140 | INDEX CDS Article 386 (1) lit. b) of CRR Total notional amounts of index CDS used as hedge for CVA risk |
| 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 383 of CRR |
| 030 | According to Standardised method Standardised CVA risk method as prescribed by Article 384 of CRR |
| 040 | Based on OEM Amounts subject to the application of Art. 385 of CRR |