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Commission Implementing Regulation (EU) 2016/2070 of 14 September 2016 laying down implementing technical standards for templates, definitions and IT-solutions to be used by institutions when reporting to the European Banking Authority and to competent authorities in accordance with Article 78(2) of Directive 2013/36/EU of the European Parliament and of the Council (Text with EEA relevance)

Article 1	Reporting by the institutions for the purposes of Article 78(2) of Directive 2013/36/EU on an individual and consolidated basis
Article 2	Reporting of information for credit risk
Article 3	Reporting of information for market risk
Article 4	Reference and remittance dates
Article 5	Initial market valuation for market risk
Article 6	IT solutions for the reporting
Article 7	Transitional provisions for reference dates, remittance dates, and for reporting of credit risk templates
Article 8	Entry into force
	Signature

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## ANNEX I

### Definition of Supervisory Benchmarking portfolios

C 101.00 – Definition of Low Default Portfolio counterparties  
Annex I Table 2

C 102.00 – Definition of Low Default Portfolios  
Annex I Table 3

C 103.00 – Definition of High Default Portfolios  
Annex I Table 4

C 103.00 – Definition of High Default Portfolios  
Annex I Table 5

C 103.00 – Definition of High Default Portfolios  
Annex I Table 6

## ANNEX II

### SUPERVISORY BENCHMARKING PORTFOLIOS

#### DEFINITION OF THE SUPERVISORY BENCHMARK PORTFOLIOS

C 101 – Definition of Low Default Portfolio counterparties  
Annex II Table 1

C 102 – Definition of Low Default Portfolios  
Annex II Table 2

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C 103 – Definition of High Default Portfolios

Annex II Table 3

ANNEX III

Results Supervisory Benchmark portfolios

ANNEX IV

RESULTS SUPERVISORY BENCHMARK PORTFOLIOS

PART I: GENERAL INSTRUCTIONS

1. Information shall be submitted only for counterparties subject to...

1. Information shall be submitted only for counterparties subject to an...
2. Information shall be submitted only for exposures and portfolios for...
3. Information that is not required or not applicable shall not...
4. For portfolios defined with a specific rating grade in Annex...
5. Portfolios that are not defined with a specific rating grade...
6. Monetary amounts shall be reported as used for calculating own...

PART II: TEMPLATE-RELATED INSTRUCTIONS

C 101 — Details on exposures in Low Default Portfolios...

C 101 — Details on exposures in Low Default Portfolios...

Annex IV Table 1

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

Annex IV Table 2

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

Annex IV Table 3

C 105.01 – Definition of internal models

Annex IV Table 4

C 105.02 – Mapping of internal models to portfolios

Annex IV Table 5

C 105.03 – Mapping of internal models to countries

Annex IV Table 6

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## ANNEX V

### MARKET RISK BENCHMARK INSTRUMENTS AND PORTFOLIOS

1. Common Instructions
2. Instruments
  - EQUITY
    1. Long EUROSTOXX 50 index (Ticker: SX5E) Future (1 point equals...
    2. Long 10000 BAYER (Ticker: BAYN GR) shares. Base currency EUR;
    3. Short future BAYER (Ticker: BAYN GR) (1 contract = 100 shares). Expiry...
    4. Short future, PEUGEOT PSA (Ticker: UG FP) (1 contract = 100 shares)....
    5. Short future, ALLIANZ (Ticker: ALV GR) (1 contract = 100 shares). Expiry...
    6. Short future BARCLAYS (Ticker: BARC LN) (1 contract = 100 shares). Expiry...
    7. Short future DEUTSCHE BANK (Ticker: DBK GR) (1 contract = 100 shares)....
    8. Short future CRÉDIT AGRICOLE (Ticker: ACA FP) (1 contract = 100 shares)....
    9. Long call option. Underlying BAYER (Ticker: BAYN GR), ATM (1...
    10. Short call option. Underlying BAYER (Ticker: BAYN GR), ATM (1...
    11. Long call option. Underlying PFIZER (Ticker PFE US) 10 % OTM,...
    12. Long put option. Underlying PFIZER (Ticker PFE US) 10 % OTM,...
    13. Long call option. Underlying BAYER (Ticker: BAYN GR), 10 % OTM...
    14. Short call option. Underlying BAYER (Ticker: BAYN GR), 10 % OTM...
    15. Long call option. Underlying AVIVA (Ticker: AV/LN), 10 % OTM (1...
    16. Long put option. Underlying AVIVA (Ticker: AV/LN), 10 % OTM (1...
    17. Short future NIKKEI 225 (Ticker NKY) (1 point equals JPY...
    18. Auto-callable equity product
  - IR
    19. Five-year IRS EURO — receive fixed rate and pay floating...
    20. 2-year EUR swaption on five-year interest rate swap. Notional EUR 10...
    21. Five-year IRS USD. Receive fixed rate and pay floating rate....
    22. Two-year IRS GBP. Receive fixed rate and pay floating rate....
    23. Long position on 'cap and floor' 10-year UBS AG (Ticker:...
- Annex V Table 1
  24. Long EUR5 million (ISIN DE0001135085). Expiry 4 July 2028 . Base...
  25. Short EUR2 million (ISIN DE0001102317). Expiry 15 May 2023 . Base...
  26. Long EUR5 million (ISIN IT0005246134). Expiry 15 May 2028 . Base...
  27. Long EUR1 million (ISIN IT0005172322). Expiry 15 March 2023 . Base...
  28. Long EUR5 million (ISIN ES00000124C5). Expiry 31 October 2028 . Base...

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29. Short EUR5 million (ISIN FR0011317783). Expiry 25 October 2027. Base...
30. Short EUR10 million (ISIN DE0001102390). Expiry 15 February 2026 . Base...
31. Long GBP5 million (ISIN GB0002404191). Expiry 7 December 2028 . Base...
32. Long EUR 5 million (ISIN PTOTETOE0012). Expiry 21 July 2026 ....
33. Short USD10 million (ISIN US912828V236). Expiry 31 December 2023 . Base...
34. Long BRAZIL GOVT USD 5 million (ISIN US105756BU30). Expiry 5 January...
35. Long MEXICO GOVT USD 5 million (ISIN US91086QBC15). Expiry 2 October...
36. 10-year IRS EURO — receive floating rate and pay fixed...
37. Five-year IRS EURO — receive floating rate and pay fixed...
- FX
38. Short six-month EUR/USD forward contract (i.e. long USD short EUR)....
39. Long six-month EUR/GBP forward contract (i.e. long GBP short EUR)....
40. Long million USD 1 million at EUR/USD ECB reference spot...
41. Long call option. EUR10 million. Equivalent amount based on EUR/USD...
42. Long call option. EUR10 million. Equivalent amount based on EUR/USD...
43. Short call option. EUR10 million. Equivalent amount based on EUR/USD...
44. Short call option. EUR 10 million. Equivalent amount based on...
45. Long put option. EUR 10 million. Equivalent amount based on...
46. Short put option. EUR 10 million. Equivalent amount based on...
47. Five-year mark to market (MtM) cross-currency EUR/USD SWAP. Receive USD...

#### COMMODITIES

48. Long 3 500 000 six-month ATM London gold forwards contracts...
49. Short 3 500 000 12-month ATM London gold forwards contracts...
50. Long 30 contracts of six-month WTI crude oil call option...
51. Short 30 contracts of six-month WTI Crude Oil Put option...

#### CREDIT SPREAD

52. Long (i.e. buy protection) EUR 1 million CDS on Portugal....
53. Long (i.e. buy protection) 1 million USD CDS on Italy....
54. Short (i.e. sell protection) USD 1 million CDS on Spain....
55. Long (i.e. buy protection) 1 million CDS on Mexico. Effective date...
56. Long (i.e. buy protection) USD 1 million CDS on Brazil....
57. Long (i.e. buy protection) USD 1 million CDS on UK....
58. Short (i.e. sell protection) EUR 1 million CDS on AXA...
59. Long (i.e. buy protection) EUR 1 million CDS on AXA...
60. Short (i.e. sell protection) GBP 1 million CDS on Aviva...
61. Long (i.e. buy protection) GBP 1 million CDS on Aviva...
62. Short (i.e. Sell protection) EUR 1 million CDS on Vodafone...
63. Short (i.e. sell protection) EUR 1 million CDS on ENI...
64. Short (i.e. sell protection) USD 1 million CDS on Eli...
65. Short (i.e. sell protection) EUR 1 million CDS on Unilever...
66. Long (i.e. buy protection) EUR 1 million CDS on Total...

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- 67. Long (i.e. buy protection) EUR 1 million CDS on Volkswagen...
  - 68. Long position on Turkey Govt. notes USD 1 million. Maturity:...
  - 69. Long (i.e. buy protection) USD 1 million CDS on Turkey...
  - 70. Long position on AXA notes EUR 1 million Maturity 29 January...
  - 71. Long position on Volkswagen Group notes EUR 1 million Maturity...
  - 72. Short EUR 1 million Volkswagen Group notes. Maturity 30 March 2021 (ISIN...)
  - 73. Long position on Total SA notes EUR 1 million. Maturity:...
  - CTP
  - 74. Short position in spread hedged Super Senior tranche of iTraxx...
  - 75. Long (i.e. buy protection) USD 1 million first to default...

3. Individual portfolios  
Annex V Table 2

4. Aggregated portfolios  
Annex V Table 3

## ANNEX VI

### RESULTS SUPERVISORY BENCHMARK PORTFOLIOS

#### TEMPLATE RELATED INSTRUCTIONS

C 106.00 – Initial Market Valuation and exclusion justification

Annex VI Table 1

C107.01 – VaR & sVaR Non-CTP. Details

Annex VI Table 2

C 107.02 – VaR, sVaR and PV — Non-CTP. Base...

Instructions concerning sheets (z-axis)

Annex VI Table 3 Annex VI Table 4

C 108.00 – Profit & Loss Time Series

Instructions concerning sheets (z-axis)

Annex VI Table 5 Annex VI Table 6

C 109.01 – IRC. Details of the Model

Annex VI Table 7

C 109.02 – IRC. Details by Portfolio

Instructions concerning sheets (z-axis)

Annex VI Table 8 Annex VI Table 9

C 109.03 – IRC. Amount by Portfolio/Date

Instructions concerning sheets (z-axis)

Annex VI Table 10 Annex VI Table 11

C 110.01 – CT. Details of the Model.

Annex VI Table 12

C 110.02 – CT. Details by Portfolio.

Instructions concerning sheets (z-axis)

Annex VI Table 13 Annex VI Table 14

C 110.03 – CT. APR by Portfolio/Date

Instructions concerning sheets (z-axis)

Annex VI Table 15 Annex VI Table 16

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## ANNEX VII

## Results Supervisory Benchmark portfolios. MARKET RISK

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- (1) [OJ L 176, 27.6.2013, p. 338](#).
- (2) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 ([OJ L 176, 27.6.2013, p. 1](#)).
- (3) Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council ([OJ L 191, 28.6.2014, p. 1](#)).
- (4) Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC ([OJ L 331, 15.12.2010, p. 12](#)).

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**Changes and effects yet to be applied to :**

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 3](#)