
Changes to legislation: Commission Delegated Regulation (EU) 2017/2295 is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2017 No. 2295 may be subject to amendment by EU Exit Instruments made by both the Prudential Regulation Authority and the Financial Conduct Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

Commission Delegated Regulation (EU) 2017/2295 of 4 September 2017 supplementing Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to regulatory technical standards for disclosure of encumbered and unencumbered assets (Text with EEA relevance)

Article 1	Disclosure requirements for all institutions
Article 2	Additional disclosure requirements for certain institutions
Article 3	Entry into force
	Signature

ANNEX I

Disclosure templates

Template A: Encumbered and unencumbered assets

Template B: Collateral received

Template C: Sources of encumbrance

Template D: Accompanying narrative information
Template D — Accompanying narrative information

ANNEX II

Instructions for completing the disclosure templates

1. Institutions shall disclose the items referred to in Tables 1...

Template A — Encumbered and unencumbered assets
Table 1: Instructions with regard to specific rows of Template...
Table 2: Instructions with regard to specific columns of Template...

Template B — Collateral received
Table 3: Instructions with regard to specific rows of Template...
Table 4: Instructions with regard to specific columns of Template...

Template C — Sources of encumbrance
Table 5: Instructions with regard to specific rows of Template...
Table 6: instructions with regard to specific columns of Template...

Template D — Accompanying narrative information
Table 7: Specific instructions with regard to Template D
Legal references and instructions

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- (1) [OJ L 176, 27.6.2013, p. 1.](#)
- (2) Guidelines on disclosure of encumbered and unencumbered assets (EBA/GL/2014/03).
- (3) [OJ C 119, 25.4.2013, p. 1.](#)
- (4) EBA Report on asset encumbrance, September 2015.
- (5) 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.](#)).
- (6) Commission Delegated Regulation (EU) 2015/61 of 10 October 2014 to supplement Regulation (EU) No 575/2013 of the European Parliament and the Council with regard to liquidity coverage requirement for Credit Institutions ([OJ L 11, 17.1.2015, p. 1.](#)).
- (7) 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. 13](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Pt. 2 revoked by [S.I. 2021/1078 reg. 13\(2\)\(g\)](#) (This amendment not applied to [legislation.gov.uk](#). The affected provision Pt. 2 (PRA) was modified by a non-legislative instrument ([Technical Standards \(Capital Requirements\) \(EU Exit\) \(No.3\) Instrument 2019](#)) and is not present in the text of the retained EU legislation on [legislation.gov.uk](#). Details of the non-legislative modifications can be found on the [Bank of England's website](#) on the page entitled "The Bank of England's amendments to financial services legislation under the European Union (Withdrawal) Act 2018".)