

Annex VII

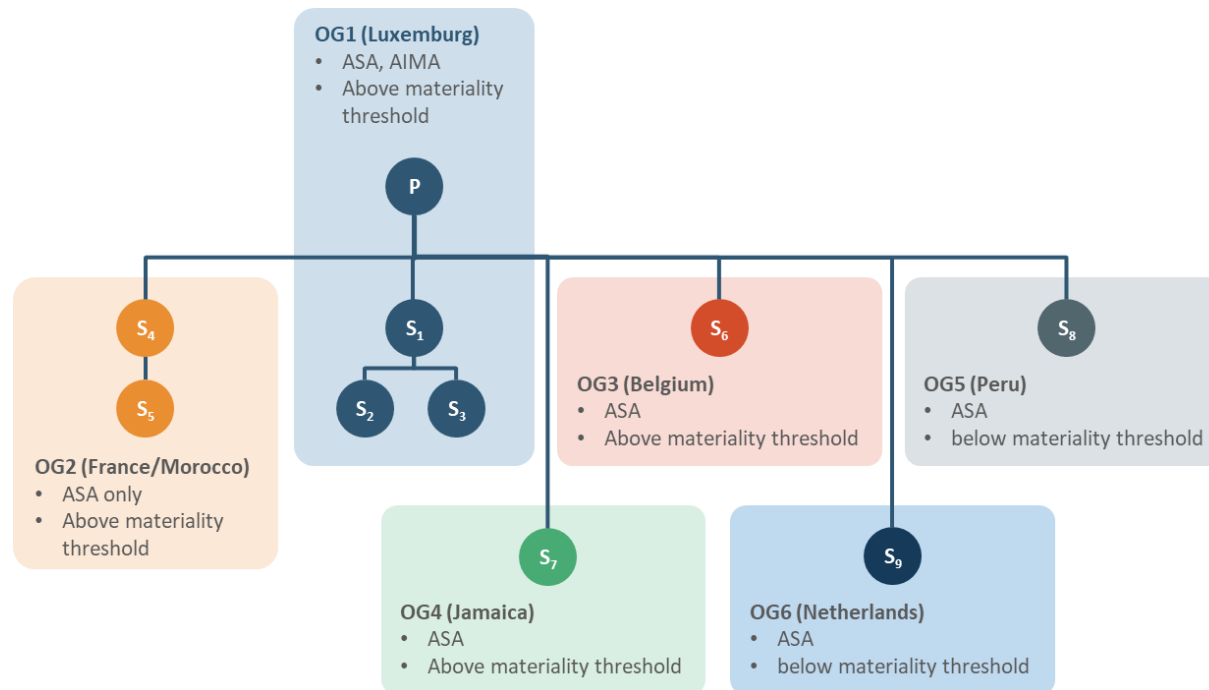
Illustrative examples of the offsetting- and scope indications in the ASA and AIMA templates

Disclaimer:

The examples below aim to illustrate the 'mechanics' of the reporting. They should not be understood as guidance on the interpretation of the articles of the CRR, including Article 325b (CRR3 version).

Example 1

Banking group with several subsidiaries of different sizes inside and outside Europe: Structure of the banking group reporting at consolidated level



Information included in the report at consolidated level

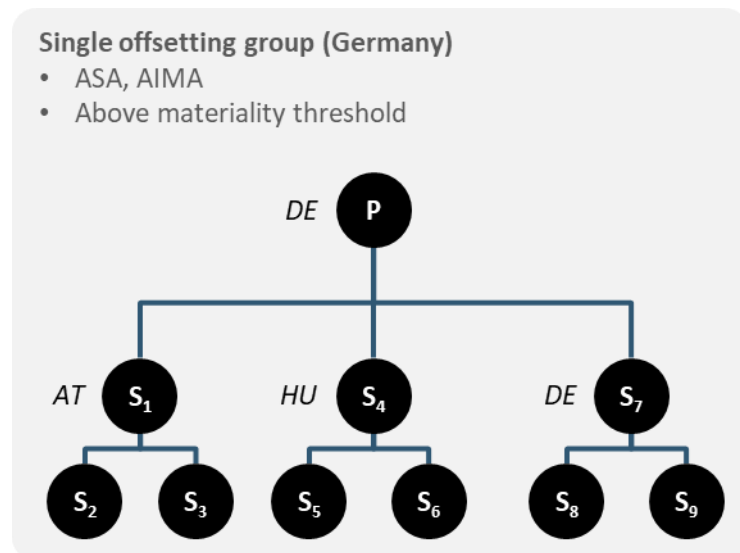
	OG1	OG2	OG3	OG4	OG5	OG6	All OGs
Competent authority (CA)	Germany	France (S ₄) / Marocco (S ₅)	Belgium	Jamaica	Peru	Netherlands	Germany
Approaches	ASA, AIMA	ASA	ASA	ASA	ASA	ASA	----
Mat. criteria met?	Yes (AIMA, thresh.)	Yes (thresh.)	Yes (but already reported)	Yes (thresh.)	No	No	----
ASA reporting							
AIMA reporting							

	OG1	OG2	OG3	OG4	OG5	OG6	All OGs
Remarks	Considering that this is the only OG with an AIMA permission, the data would only be reported under 'all offsetting groups', to avoid duplicative reporting of the same data		Data already reported at individual level to a(nother) CA of the EU, so it does not need to be reported again		Materiality criteria not met	Materiality criteria not met and data already reported at individual level to CA	

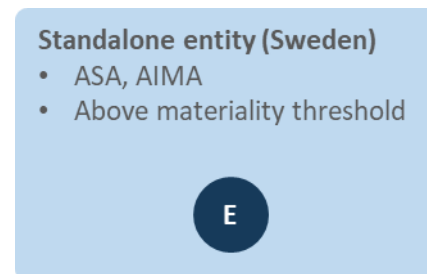
Example 2

Banking group consisting of one single offsetting group (a), Standalone entity (b), and individual report of an entity belonging to a group (c)

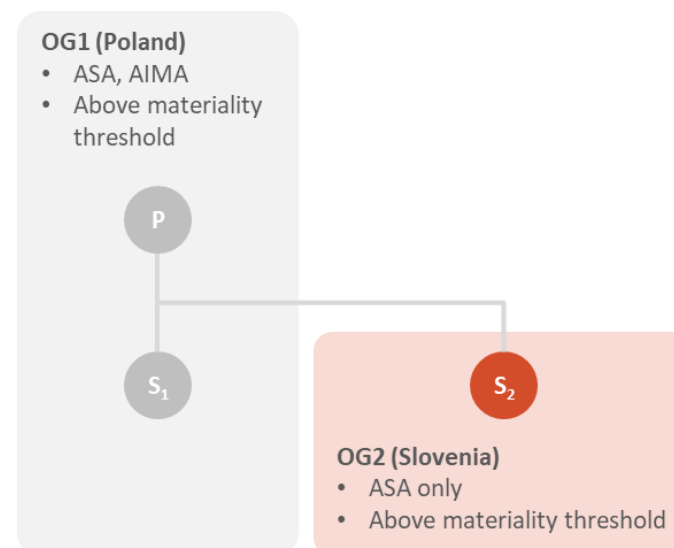
(a)



(b)



(c)



**Banking group (a):
Information included in the
report at consolidated level**

**Standalone entity (b):
Information included in the
report at individual level**

**Entity belonging to a group (c):
Information included in the
report at individual level**

Single offsetting group

Single offsetting group

Single offsetting group

Competent authority

Germany

Sweden

Slovenia

Approaches

ASA, AIMA

ASA, AIMA

ASA

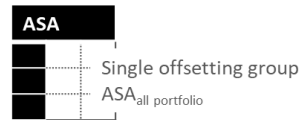
Materiality criteria
met?

Yes (AIMA, thresh.)- but irrelevant

Yes (AIMA, thresh.) – but irrelevant

Yes (AIMA, thresh.) – but irrelevant

ASA reporting



AIMA reporting

