**ANNEX XXVI – Counterparty credit risk disclosure tables and templates: Instructions**

1. Institutions shall disclose the information referred to Article 439 of Regulation (EU) 575/2013 regarding their exposure to counterparty credit risk as referred to in Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013[[1]](#footnote-1) (“CRR”) by following the instructions provided in this Annex to complete tables and templates which are presented in Annex XXV to this Implementing Regulation.

**Table EU CCRA - Qualitative disclosure related to counterparty credit risk (CCR):** Free format text boxes

1. Institutions shall disclose information referred to in points (a) to (d) of Article 439 of Regulation (EU) 575/2013by following the instructions provided below in this Annex to complete table EU CCRA which is presented in Annex XXV to this Implementing Regulation.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| (a) | When disclosing information required in point (a) of Article 439 of Regulation (EU) 575/2013, institutions shall provide a description of the methodology used to assign internal capital and credit limits for counterparty credit exposures, including the methods to assign those limits to exposures to central counterparties. |
| (b) | When disclosing information required in point (b) of Article 439 of Regulation (EU) 575/2013, institutions shall provide a description of policies related to guarantees and other credit risk mitigants, such as the policies for securing collateral and establishing credit reserves. |
| (c) | When disclosing information required in point (c) of Article 439 of Regulation (EU) 575/2013, institutions shall provide a description of policies with respect to Wrong-Way risk as defined in Article 291 of Regulation (EU) 575/2013. |
| (d) | In accordance with Article 431 (3) and (4) of Regulation (EU) 575/2013institutions shall complement the above information by any other risk management objectives and relevant policies related to CCR. |
| (e) | When disclosing information required in point (d) of Article 439 of Regulation (EU) 575/2013institutions shall provide the amount of collateral the institutions would have to provide if their credit rating was downgraded.  Where the central bank of a Member State undertakes liquidity assistance in the form of collateral swap transactions, the competent authority may exempt institutions to provide this information where it deems that the disclosure of the information referred to therein could reveal the provision of emergency liquidity assistance. For these purposes, the competent authority shall set out appropriate thresholds and objective criteria. |

**Template EU CCR1 - Analysis of CCR exposure by approach:** Fixed format

1. Institutions shall disclose information referred to in points (f), (g), and (k) of Article 439 of Regulation (EU) 575/2013by following the instructions provided below in this Annex to complete template EU CCR1 which is presented in Annex XXV to this Implementing Regulation.
2. This template excludes own funds requirements for CVA risk (Title VI of Part Three of Regulation (EU) 575/2013) and exposures to a central counterparty (Section 9 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013) as defined for the purpose of template EU CCR8. For securities financing transactions, it includes the exposure values before and after the effect of credit risk mitigation as determined under the methods set out in Chapters 4 and 6 of Title II of Part Three of Regulation (EU) 575/2013, whichever method is used, in accordance with Article 439 (g) of Regulation (EU) 575/2013, and the associated risk exposure amounts broken down by applicable method.
3. Institutions using the methods set out in Sections 4 to 5 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013shall indicate, in the narrative accompanying the template, the size of their on- and off-balance-sheet derivative business as calculated in accordance with Article 273a(1) or (2) of Regulation (EU) 575/2013, as applicable, in application of point (m) of Article 439 of Regulation (EU) 575/2013.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| EU-1 | **Original Exposure Method (for derivatives)**  Derivatives and long settlement transactions for which the institutions have chosen to calculate the exposure value as alpha\*(RC+PFE) with α=1.4, RC and PFE computed in accordance with Article 282 of Section 5 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013  This simplified method for calculating the exposure value of derivative positions can only be used by institutions meetingthe conditions laid down in Article 273a (2) or (4) of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013. |
| EU-2 | **Simplified Standardised Approach for CCR (Simplified SA-CCR for derivatives)**  Derivatives and long settlement transactions for which the institutions have chosen to calculate the exposure value as alpha\*(RC+PFE) with α=1.4, RC and PFE computed in accordance with Article 281 of Section 4 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013  This simplified standardised approach for calculating the exposure value of derivative positions can only be used by institutions meeting the conditions laid down in Article 273a (1) or (4) of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013. |
| 1 | **Standardised Approach for CCR (SA-CCR for derivatives)**  Derivatives and long settlement transactions for which the institutions have chosen to calculate the exposure value as alpha\*(RC+PFE) with α=1.4, RC and PFE computed in accordance with Section 3 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013. |
| 2 | **IMM (for derivatives and SFTs)**  Derivatives and long settlement transactions and SFTs for which institutions have been permitted to calculate the exposure value using the Internal Model Method (IMM) in accordance with Section 6 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013. |
| EU-2a | **Of which securities financing transactions netting sets**  Netting sets containing only SFTs, as defined in point (139) of Article 4(1) of Regulation (EU) 575/2013, for which institutions have been permitted to determine the exposure value using the IMM |
| EU-2b | **Of which derivatives and long settlement transactions netting sets**  Netting sets containing only derivative instruments listed in Annex II to of Regulation (EU) 575/2013and long settlement transactions as defined in point (2) of Article 272 of Regulation (EU) 575/2013, for which institutions have been permitted to determine the exposure value using the IMM |
| EU-2c | **Of which from contractual cross-product netting sets**  Netting sets containing transactions of different product categories (point (11) of Article 272 of Regulation (EU) 575/2013), i.e. derivatives and SFTs, for which a contractual cross product netting agreement as defined in point (25) of Article 272 of Regulation (EU) 575/2013exists and for which institutions have been permitted to determine the exposure value using the IMM |
| 3, 4 | **Financial collateral simple method (for SFTs) and Financial collateral comprehensive method (for SFTs)**  Repurchase transactions, securities or commodities lending or borrowing transactions and margin lending transactions for which institutions have chosen to determine the exposure value in accordance with Articles 222 and 223 of Chapter 4 of Title II of Part Three of Regulation (EU) 575/2013, as opposed to Article 271(2) of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013. |
| 5 | **VaR for SFTs**  Repurchase transactions, securities or commodities lending or borrowing transactions, margin lending transactions, or other capital market-driven transactions other than derivative transactions for which (in accordance with Article 221 of Regulation (EU) 575/2013) the exposure value is calculated using an internal model approach (IMA) that takes into account correlation effects between security positions subject to the master netting agreement, as well as the liquidity of the instruments concerned |
| 6 | **Total** |
| **Column letter** | **Explanation** |
| a, b | **Replacement cost (RC) and Potential future exposure (PFE)**  RC and PFE shall be computed:  -in accordance with Article 282 (3) and (4) of Section 5 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013for the Original Exposure Method (row EU-1 of this template),  - in accordance with Article 281 of Section 5 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013for the Simplified SA-CCR (row EU-2 of this template),  -in accordance with Articles 275 and 278 of Sections 4 and 5 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013for the SA-CCR (row 1 of this template)  Institutions shall disclose the sum of the replacement costs for all netting sets in the corresponding rows. |
| c | **Effective expected positive exposure (EEPE)**  The EEPE per netting set is defined in point (22) of Article 272 of Regulation (EU) 575/2013and shall be calculated in accordance with Article 284(6) of Regulation (EU) 575/2013.  The EEPE to be disclosed here shall be the one applied for the determination of own funds requirements in accordance with Article 284 (3) of Regulation (EU) 575/2013, i.e. either the EEPE calculated using current market data, or the EEPE calculated using a stress calibration, whichever leads to a higher own funds requirement.  Institutions shall specify in the narrative accompanying this template which EEPE has been inserted. |
| d | **Alpha used for computing regulatory exposure value**  The value of α is fixed as 1.4 in rows EU-1, EU-2 and 1 of this template in accordance with Articles 282(2), 281(1) and 274(2) of Regulation (EU) 575/2013.  For IMM purposes, the value of α can either be the default of 1.4 or different when competent authorities require a higher α in accordance with Article 284(4) of Regulation (EU) 575/2013or permit institutions to use their own estimates in accordance with Article 284(9) of Section 6 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013. |
| e | **Exposure value pre-CRM**  The exposure value pre-CRM for CCR business shall be calculated in accordance with the methods laid down in Chapters 4 and 6 of Title II of Part Three of Regulation (EU) 575/2013taking into account the effect of netting, but disregarding any other credit risk mitigation techniques (e.g. through margin collateral).  In the case of SFTs the security leg shall not be considered in the determination of the exposure value pre-CRM when collateral is received and therefore shall not decrease the exposure value. On the contrary, the SFTs security leg shall be considered in the determination of the exposure value pre-CRM in the regular way when collateral is posted.  Furthermore, collateralised business shall be handled as uncollateralised, i.e. no margining effects apply.  For transactions where specific wrong way risk has been identified, the exposure value pre-CRM must be determined in accordance with Article 291 of Regulation (EU) 575/2013.  The exposure value pre-CRM shall not consider the deduction of the incurred CVA loss in accordance with Article 273(6) of Regulation (EU) 575/2013.  The institution shall disclose the sum of all exposure values pre-CRM in the respective row. |
| f | **Exposure value (post-CRM)**  The exposure value post-CRM for CCR business shall be calculated in accordance with the methods laid down in Chapters 4 and 6 of Title II of Part Three of Regulation (EU) 575/2013, having applied CRM techniques as applicable in accordance with Chapters 4 and 6 of Title II of Part Three of Regulation (EU) 575/2013  For transactions where specific wrong way risk has been identified, the exposure value shall be determined in accordance with Article 291 of Regulation (EU) 575/2013.  In accordance with Article 273(6) of Regulation (EU) 575/2013, the incurred CVA loss shall not be deducted from the exposure value post-CRM.  The institution shall disclose the sum of all exposure values post-CRM in the respective row. |
| g | **Exposure value**  Exposure value for CCR business calculated in accordance with the methods laid down in Chapters 4 and 6 of Title II of Part Three of Regulation (EU) 575/2013, which is the relevant amount for the own funds requirement calculation, i.e. having applied CRM techniques as applicable in accordance with Chapters 4 and 6 of Title II of Part Three of Regulation (EU) 575/2013and considering the deduction of the incurred CVA loss in accordance with Article 273 (6) of Regulation (EU) 575/2013.  The exposure value for transactions where specific wrong way risk has been identified shall be determined in accordance with Article 291 of Regulation (EU) 575/2013.  For cases in which more than one CCR approach is used for a single counterparty, the incurred CVA loss, which is deducted at counterparty level, shall be assigned to the exposure value of the different netting sets in each CCR approach reflecting the proportion of the exposure value post-CRM of the respective netting sets to the total exposure value post-CRM of the counterparty.  The institution shall disclose the sum of all exposure values post-CRM in the respective row. |
| h | **RWEA**  Risk weighted exposure amounts as defined in Article 92 (3) and (4) of Regulation (EU) 575/2013calculated in accordance with Article 107 of Regulation (EU) 575/2013, for elements whose risk weights are estimated on the basis of the requirements in Chapters 2 and 3 of Title II of Part Three of Regulation (EU) 575/2013and for which the exposure value for CCR business is calculated in accordance with Chapters 4 and 6 of Title II of Part Three of Regulation (EU) 575/2013. |



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**Template EU CCR3 - Standardised approach – CCR exposures by regulatory exposure class and risk weights:** Fixed format

1. Institutions shall disclose the information referred to in point (e) of Article 444 of Regulation (EU) 575/2013by following the instructions provided below in this Annex to complete template EU CCR3 which is presented in Annex XXV to this Implementing Regulation.
2. Institutions using the credit risk standardised approach to compute risk weighted exposure amounts (excluding those derived from own funds requirements for CVA risk and for exposures cleared through a CCP) for all or part of their CCR exposures in accordance with Article 107 of Regulation (EU) 575/2013, irrespective of the CCR approach used to determine exposure values in accordance with Chapters 4 and 6 of Title II of Part Three of Regulation (EU) 575/2013, shall disclose the following information.
3. If an institution deems that the information requested in this template is not meaningful because the exposure and risk weighted exposure amounts are not material, the institution may choose not to disclose the template. The institution is, however, required to explain in a narrative commentary why it considers the information not to be meaningful, including a description of the exposures in the portfolios concerned and the aggregate total of risk weighted exposures amounts from such exposures.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| 1-9 | **Exposure classes**  These rows refer to the regulatory exposure classes as defined in Article 112 to Article 134 of Chapter 4 of Title II of Part Three of Regulation (EU) 575/2013. In each line, the corresponding exposure values (see definition provided in column g of template EU CCR1) shall be disclosed. |
| 10 | **Other items**  This refers to assets subject to a specific risk weight set out in Article 134 of Chapter 4 of Title II of Part Three of Regulation (EU) 575/2013and any other items not covered in rows 1 to 9 of this template. It also refers to assets not deducted in the application of Article 39 of Regulation (EU) 575/2013 (tax overpayments, tax loss carrybacks and deferred tax assets that do not rely on future profitability), Article 41 of Regulation (EU) 575/2013 (defined benefit pension fund assets), Article 46 and Article 469 of Regulation (EU) 575/2013 (non-significant investments in CET1 of financial sector entities), Article 49 and Article 471 of Regulation (EU) 575/2013 (participations in insurance entities whether or not insurance entities are supervised under the conglomerate directive), Article 60 and Article 475 of Regulation (EU) 575/2013 (non-significant and significant indirect and investments in AT1 of financial sector entities), Article 70 and Article 477 of Regulation (EU) 575/2013 (insignificant and significant indirect and synthetic holdings of T2 from a financial sector entity) when not allocated to other exposure classes, and to qualifying holdings outside the financial sector when they are not 1 250% risk-weighted in the application of point (k) of Article 36 of Chapter 2 of Title I of Part Two of Regulation (EU) 575/2013. |
| 11 | **Total exposure value** |
| **Column letter** | **Explanation** |
| a-k | These columns refer to the credit risk quality steps/risk weights as set out in Chapter 2 of Title II of Part Three of Regulation (EU) 575/2013for which the corresponding exposure values (see definition provided in column g of template EU CCR1) shall be disclosed. |
| l | **Total exposure value** |

**Template EU CCR4 - IRB approach – CCR exposures by exposure class and PD scale:** Fixed format

1. Institutions shall disclose the information referred to in point (g) of Article 452 of Regulation (EU) 575/2013by following the instructions provided below in this Annex to complete template EU CCR4 which is presented in Annex XXV to this Implementing Regulation.
2. Institutions using either the advanced or the foundation IRB approach to compute risk weighted exposure amounts (excluding those derived from own funds requirements for CVA risk and for exposures cleared through a CCP) for all or part of their CCR exposures in accordance with Article 107 of Regulation (EU) 575/2013, irrespective of the CCR approach used to determine exposure value in accordance with Chapters 4 and 6 of Title II of Part Three of Regulation (EU) 575/2013shall disclose the following information.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| 1 to 8 | **PD scale**  CCR exposures shall be allocated to the appropriate bucket of the fixed PD scale based on the PD estimated for each obligor assigned to this exposure class (without considering any substitution due to existence of guarantee or credit derivative). Institutions shall map exposure by exposure to the PD scale provided in the template, also taking into account continuous scales. All defaulted exposures shall be included in the bucket representing PD of 100%. |
| 1 to x | **Exposure class X**  This refers to the different exposure classes listed in Article 147 of Chapter 3 of Title II of Part Three of Regulation (EU) 575/2013. |
| x and y | **Sub-total (Exposure class X) / Total (all CCR relevant exposure classes)**  The (sub-) total of exposure values, risk weighted exposure amounts and number of obligors shall just be the sum of the respective columns. Concerning the different parameters Average PD, Average LGD, Average Maturity and RWEA density the below definitions apply with respect to the sample of exposure class X or all CCR relevant exposure classes. |
| **Column letter** | **Explanation** |
| a | **Exposure value**  Exposure value (see definition provided in column g of template EU CCR1)*,* broken down by exposure classes and the given PD scale as set out in Chapter 3 of Title II of Part Three of Regulation (EU) 575/2013 |
| b | **Exposure weighted average PD (%)**  Average of individual obligor grade PDs weighted by their corresponding exposure value in column a of this template |
| c | **Number of obligors**  The number of legal entities or obligors allocated to each bucket of the fixed PD scale, which were separately rated, regardless of the number of different loans or exposures granted  Where different exposures to the same obligor are separately rated, they shall be counted separately. Such situation may take place if separate exposures to the same obligor are assigned to different obligor grades in accordance with the second sentence of point (e) of Article 172(1) of Regulation (EU) 575/2013. |
| d | **Exposure weighted average LGD (%)**  Average of obligor grade LGDs weighted by their corresponding exposure value  The disclosed LGD shall correspond to the final LGD estimate used in the calculation of own funds requirements obtained after considering any CRM effects and downturn conditions where relevant.  In the case of exposures subject to the double default treatment the LGD to be disclosed shall correspond to the one selected in accordance with Article 161 (4) of Regulation (EU) 575/2013.  For defaulted exposures under A-IRB Approach, provisions laid down in point (h) of Article 181(1) of Regulation (EU) 575/2013shall be considered. The disclosed LGD shall correspond to the estimate of LGD in-default. |
| e | **Exposure weighted average maturity (years)**  Average of obligor maturities in years weighted by their corresponding exposure value in column a of this template.  The disclosed value of maturity shall be determined in accordance with Article 162 of Regulation (EU) 575/2013. |
| f | **RWEA**  Risk weighted exposure amounts calculated in accordance with the requirements laid down in Chapter 3 of Title II of Part Three of Regulation (EU) 575/2013; for exposures to central governments and central banks, institutions and corporates, the risk weighted exposure amount calculated in accordance with Article 153(1) to (4) of Regulation (EU) 575/2013; the SME and infrastructure supporting factor determined in accordance with Article 501 of Regulation (EU) 575/2013and Article 501a of Regulation (EU) 575/2013shall be taken into account; for equity exposures under the PD/LGD approach, the risk weighted exposure amount calculated in accordance with Article 155(3) of Regulation (EU) 575/2013 |
| g | **Density of risk weighted exposure amounts**  Ratio of the total risk weighted exposure amounts (in column f of this template) to the exposure value (in column a of this template) |

**Template EU CCR5 - Composition of collateral for CCR exposures:** Fixed columns

1. Institutions shall disclose the information referred to in point (e) of Article 439 of Regulation (EU) 575/2013by following the instructions provided below in this Annex to complete template EU CCR5 as presented in Annex XXV to this Implementing Regulation.
2. This template shall be filled with fair values of collateral (posed or received) used in CCR exposures related to derivative transactions or to SFTs, whether or not the transactions are cleared through a CCP and whether or not collateral is posted to a CCP.
3. Where the central bank of a Member State undertakes liquidity assistance in the form of collateral swap transactions, the competent authority may exempt institutions to provide information in this template where it deems that the disclosure of this information could reveal the provision of emergency liquidity assistance. For these purposes, the competent authority shall set out appropriate thresholds and objective criteria.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| 1-8 | **Collateral type**  Breakdown by type of collateral |
| 9 | **Total** |
| **Column letter** | **Explanation** |
| a, c, e and g | **Segregated**  Collateral that is held in a bankruptcy-remote manner as defined in Article 300(1) of Regulation (EU) 575/2013. |
| b, d, f and h | **Unsegregated**  Collateral that is not held in a bankruptcy-remote manner as defined in Article 300(1) of Regulation (EU) 575/2013. |
| a to d | **Collateral used in derivative transactions**  Collateral (including the initial margin and variation margin collateral) that is used in CCR exposures related to any derivative instrument listed in Annex II of Regulation (EU) 575/2013or a long settlement transaction as per Article 271(2) of Regulation (EU) 575/2013not qualifying as an SFTs |
| e to h | **Collateral used in SFTs**  Collateral (including the initial margin and variation margin collateral as well as the collateral appearing in the security leg of the SFT) that is used in CCR exposures related to any SFT or a long settlement transaction not qualifying as a derivative |

**Template EU CCR6 - Credit derivatives exposures:** Fixed format

1. Institutions shall disclose the information referred to in point (j) of Article 439 of Regulation (EU) 575/2013by following the instructions provided below in this Annex to complete template EU CCR6 which is presented in Annex XXV to this Implementing Regulation.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| 1-6 | **Notionals**  Sum of absolute notional derivative amounts before any netting broken down by product type |
| 7-8 | **Fair values**  Fair values broken down by assets (positive fair values) and liabilities (negative fair values) |
| **Column letter** | **Explanation** |
| a-b | **Credit derivative protection**  Credit derivative protection bought or sold in accordance with Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013. |

**Template EU CCR7 - RWEA flow statements of CCR exposures under the IMM:** Fixed format

1. Institutions shall disclose the information referred to in point (h) of Article 438 of Regulation (EU) 575/2013by following the instructions provided below in this Annex to complete template EU CCR7 which is presented in Annex XXV to this Implementing Regulation.
2. Institutions using the IMM to compute risk weighted exposure amounts for all or part of their CCR exposures in accordance with Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013, irrespective of the credit risk approach used to determine the corresponding risk weights shall disclose a flow statement explaining changes in risk weighted exposure amounts of derivatives and SFTs in the IMM scope differentiated by key drivers and based on reasonable estimations.
3. This template excludes risk weighted exposure amounts for CVA risk (Title VI of Part Three of Regulation (EU) 575/2013) and exposures to a central counterparty (Section 9 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013).
4. Institutions shall disclose the flows of RWEA as the changes between the risk-weighted exposure amounts at the end of the disclosure reference period (as specified below in row 9 of this template) and the risk-weighted exposure amounts at end of the prior disclosure reference period (as specified below in row 1 of this template; in the case of quarterly disclosures, end-of-quarter prior to the quarter of the disclosure reference period). Institutions may complement their Pillar 3 disclosures by disclosing the same information for the three previous quarters.
5. Institutions shall explain in the accompanying narrative to the template the figures disclosed in row 8 of this template, i.e. any other drivers that contribute significantly to RWEA variations.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| 1 | **RWEA as at the end of the previous disclosure period**  Risk weighted exposure amounts for CCR exposures under the IMM as at the end of the previous disclosure period |
| 2 | **Asset size**  RWEA changes (positive or negative) due to organic changes in book size and composition (including the origination of new businesses and maturing exposures) but excluding changes in book size due to acquisitions and disposal of entities |
| 3 | **Credit quality of counterparties**  RWEA changes (positive or negative) due to changes in the assessed quality of the institution’s counterparties as measured under the credit risk framework, whatever approach the institution uses  This row shall include potential RWEA changes due to IRB models when the institution uses an IRB approach. |
| 4 | **Model updates (IMM only)**  RWEA changes (positive or negative) due to model implementation, changes in model scope, or any changes intended to address model weaknesses  This row shall reflect only changes in the IMM. |
| 5 | **Methodology and policy (IMM only)**  RWEA changes (positive or negative) due to methodological changes in calculations driven by regulatory policy changes, such as new regulations (only in the IMM) |
| 6 | **Acquisitions and disposals**  RWEA changes (positive or negative) due to changes in book sizes due to acquisitions and disposal of entities |
| 7 | **Foreign exchange movements**  RWEA changes (positive or negative) due to changes arising from foreign currency translation movements |
| 8 | **Other**  This category shall be used to capture RWEA changes (positive or negative) that cannot be attributed to the above categories. Institutions shall include the sum of these RWEA changes in this row. Institutions shall further describe any other material drivers of risk weighted amounts movements over the disclosure period in the accompanying narrative for this template. |
| 9 | **RWEA as at the end of the current disclosure period**  Risk weighted exposure amounts for CCR exposures under the IMM as at the end of the current disclosure period |
| **Column letter** | **Explanation** |
| a | **RWEA** |

**Template EU CCR8 - Exposures to CCPs:** Fixed format

1. Institutions shall disclose the information referred to in point (i) of Article 439 of Regulation (EU) 575/2013by following the instructions provided below in this Annex to complete template EU CCR8 which is presented in Annex XXV to this Implementing Regulation.
2. Exposures to CCPs: Contracts and transactions listed in Article 301(1) of Regulation (EU) 575/2013for as long as they are outstanding with a CCP, including exposures to CCP-related transactions in accordance with Article 300(2) of Regulation (EU) 575/2013, for which the own funds requirements are calculated in accordance with Section 9 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| 1-10 | **Qualifying CCP (QCCP)**  A qualifying central counterparty or “QCCP” as defined in point (88) of Article 4(1) of Regulation (EU) 575/2013. |
| 7 and 8  17 and 18 | **Initial margin**  Institutions shall disclose the fair values of collateral received or posted as initial margin defined in point (140) of Article 4(1) of Regulation (EU) 575/2013.  For the purposes of this template, initial margin does not include contributions to a CCP for mutualised loss-sharing arrangements (i.e. in cases where a CCP uses initial margin to mutualise losses among the clearing members, it will be treated as a default fund exposure). |
| 9 and 19 | **Prefunded default fund contributions**  The contribution to the default fund of a CCP that is paid in by the institutions  ‘Default fund’ is defined in point (89) of Article 4(1) of Regulation (EU) 575/2013. |
| 20 | **Unfunded default fund contributions**  Contributions that an institution acting as a clearing member has contractually committed to provide to a CCP after the CCP has depleted its default fund to cover the losses it incurred following the default of one or more of its clearing members. ‘Default fund’ is defined in point (89) of Article 4(1) of Regulation (EU) 575/2013. |
| 7 and 17 | **Segregated**  See definition in included in template EU CCR5. |
| 8 and 18 | **Unsegregated**  See definition in included in template EU CCR5. |
| **Column letter** | **Explanation** |
| a | **Exposure value**  Exposure value calculated in accordance with the methods laid down in Chapters 4 and 6 of Title II of Part Three of Regulation (EU) 575/2013for transactions in the scope of Section 9 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013, after the application of the relevant adjustments provided for by Articles 304, 306 and 308 of that section  An exposure can be a trade exposure, as defined in point (91) of Article 4(1) of Regulation (EU) 575/2013. The disclosed exposure value is the amount relevant for the own funds requirements calculation in accordance with Section 9 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013, considering the requirements in Article 497 of Regulation (EU) 575/2013during the transitional period provided for by that Article. |
| b | **RWEA**  Risk weighted exposure amounts referred to in point (a) of Article 92(3) of Regulation (EU) 575/2013calculated in accordance with Article 107 of Section 9 of Chapter 6 of Title II of Part Three of Regulation (EU) 575/2013. |

1. 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](https://eur-lex.europa.eu/legal-content/EN/AUTO/?uri=OJ:L:2013:176:TOC)). [↑](#footnote-ref-1)