**ANNEX 30 – Counterparty credit risk disclosure tables and templates: Instructions**

1. This annex includes the instructions that institutions shall apply when disclosing the information included in the CCR disclosure table and templates as presented in Annex 29 in accordance with Article 439 of Regulation (EU) No 575/2013 (CRR).

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

1. Institutions shall apply the instructions provided below in this Annex to complete table EU CCRA as presented in Annex 29, in application of Article 439 letters a to d of CRR.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| {1} | When disclosing information required in Article 439 (a) of CRR, institutions must 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. |
| {2} | When disclosing information required in Article 439 (b) of CRR, institutions must provide a description of policies related to guarantees and other credit risk mitigants, such as the policies for securing collateral and establishing credit reserves. |
| {3} | When disclosing information required in Article 439 (c) of CRR, institutions must provide a description of policies with respect to Wrong-Way risk as defined in Article 291 of CRR. |
| {4} | In accordance with Article 431 (3) and (4) institutions should complement the above information by any other risk management objectives and relevant policies related to CCR. |
| {5} | When disclosing information required in Article 439 (d) of CRR institutions must 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 apply the instructions provided below in this Annex to complete template EU CCR1 as presented in Annex 29, in application of Article 439 letters f, g, and k of CRR.
2. This template excludes own funds requirements for CVA risk (Part Three, Title VI of CRR) and exposures to a central counterparty (Part Three, Title II, Chapter 6, section 9 of CRR) as defined for the purpose of template EU CCR8.
3. Institutions using the methods set out in Sections 4 to 5 of Chapter 6 of Title II Part Three shall 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), as applicable, in application of Article 439 letter m of CRR.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| { EU1} | *Original Exposure Method (for derivatives)*  Derivatives 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 5 (Article 282) of Part Three, Title II, Chapter 6 of CRR. 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 273a (4) of this Chapter 6. |
| {EU2} | *Simplified Standardised Approach for CCR (Simplified SA-CCR for derivatives)*  Derivatives 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 4 (Article 281) of Part Three, Title II, Chapter 6 of CRR. 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 273a (4) of this Chapter 6. |
| {1} | *Standardised Approach for CCR (SA-CCR for derivatives)*  Derivatives 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 Part Three, Title II, Chapter 6 of CRR. |
| {2} | *IMM (for derivatives and SFTs)*  Derivatives 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 Part Three, Title II, Chapter 6 of CRR. |
| 2a | *Of which securities financing transactions netting sets*  Netting sets containing only SFTs, as defined in Article 4 (139) of the CRR, for which institutions have been permitted to determine the exposure value using the IMM. |
| 2b | *Of which derivatives and long settlement transactions netting sets*  Netting sets containing only derivative instruments listed in Annex II of CRR and long settlement transactions as defined in Article 272 (2) of CRR, for which institutions have been permitted to determine the exposure value using the IMM. |
| 2c | *Of which from contractual cross-product netting sets*  Netting sets containing transactions of different product categories (Article 272 (11) of CRR), i.e. derivatives and SFTs, for which a contractual cross product netting agreement as defined in Article 272 (25) of CRR exists 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, long settlement transactions and margin lending transactions for which institutions have chosen to determine the exposure value in accordance with Part Three, Title II, Chapter 4 (Articles 222 and 223), as opposed to Chapter 6 of CRR in accordance with Article 271 (2) of the same regulation. |
| {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 CRR) the exposure value is calculated using an 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:  -according to section 5, Article 282 (3) and (4) of Part Three, Title II, Chapter 6 of CRR for the Original Exposure Method (row EU1),  - according to section 4, Article 281 of Part Three, Title II, Chapter 6 of CRR for the Simplified SA-CCR (row EU2),  -according to section 3, Articles 275 and 278 of Part Three, Title II, Chapter 6 of CRR for the SA-CCR (row 1) |
| {c} | *Effective expected positive exposure (EEPE)*  The EEPE is defined in Article 272 (22) of CRR and shall be calculated in accordance with Article 284 (6) of CRR  The EEPE to be disclosed here is the one applied for the determination of own funds requirements according to Article 284 (3) of CRR, 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 should 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 EU1, EU2 and 1 in accordance with Articles 282 (2), 281(1) and 274(2) of CRR. 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 CRR or permit institutions to use their own estimates in accordance with Article 284 (9) in section 6 of Part Three, Title II, Chapter 6 of CRR. |
| {e} | *Exposure value pre-CRM*  Exposure value for CCR business calculated according to the methods laid down in Part Three, Title II, Chapter 4 and Chapter 6 of CRR taking 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, exposure values must be determined in accordance with Article 291.  The exposure value shall not consider the deduction of the incurred CVA loss according to Article 273 (6) of CRR. |
| {f} | *Exposure value (post-CRM)*  Exposure value for CCR business calculated according to the methods laid down in Part Three, Title II, Chapter 4 and Chapter 6 of CRR., having applied CRM techniques as applicable in accordance with Part Three, Title II, Chapter 4 and Chapter 6 of CRR.  The exposure value for transactions where specific wrong way risk has been identified must be determined in accordance with Article 291 of CRR.  The exposure value shall not consider the deduction of the incurred CVA loss according to Article 273 (6) of CRR. |
| {g} | *Exposure value*  Exposure value for CCR business calculated according to the methods laid down in Part Three, Title II, Chapter 4 and Chapter 6 of CRR, which is the relevant amount for the own funds requirement calculation, i.e. having applied CRM techniques as applicable in accordance with Part Three, Title II, Chapter 4 and Chapter 6 of CRR and considering the deduction of the incurred CVA loss according to Article 273 (6) of CRR.  The exposure value for transactions where specific wrong way risk has been identified must be determined in accordance with Article 291 of CRR.  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. |
| {h} | *RWEA*  Risk weighted exposure amounts as defined in Article 92 (3) and (4) of CRR calculated in accordance with Article 107 of the same regulation, for elements whose risk weights are estimated on the basis of the requirements in Part Three, Title II Chapters 2 and 3 of CRR and for which the exposure value for CCR business is calculated in accordance with Part Three, Title II, Chapter 4 and Chapter 6 of the same regulation. |

**Template EU CCR2 – Transactions subject to own funds requirements for CVA risk:** Fixed format

1. Institutions shall apply the instructions provided below in this Annex to complete template EU CCR2 as presented in Annex 29, in application of Article 439 letter h of CRR
2. This template shall be filled with regulatory CVA information for all transactions subject to own funds requirements for CVA risk (Part Three, Title VI of CRR).

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| --- | --- |
| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| {1} | *Total transactions subject to the Advanced method*:  Transactions subject to the advanced method to calculate own funds requirements for CVA risk in accordance with Article 383 of CRR. |
| {2} | *VaR component (including the 3× multiplier)*:  Transactions subject to own funds requirements for CVA risk for which the risk weighed exposure amounts are obtained via the formula in Article 383 of CRR, using VaR calculation based on internal models for market risk (with current parameter calibrations for expected exposure as set out in the first subparagraph of Article 292 (2) of CRR). The calculation includes the use of a multiplier that is at least 3 (set by the supervisor). |
| {3} | *Stressed VaR component (including the 3× multiplier)*:  Transactions subject to own funds requirements for CVA risk for which the risk weighted exposure amounts are obtained via the formula in Article 383 of CRR using stressed VaR calculation based on internal models for market risk (with stressed parameters for the calibration of the formula as set out in the first subparagraph of Article 292 (2) of CRR). The calculation includes the use of a multiplier that is at least 3 (set by the supervisor). |
| {4} | *Transactions subject to the Standardised method*:  Transactions subject to the standardised method to calculate own funds requirements for CVA risk in accordance with Article 384 of CRR. |
| {EU4} | *Transactions subject to the Alternative approach (Based on the Original Exposure Method)*:  Transactions subject to the alternative approach to calculate own funds requirements for CVA risk, in accordance with Article 385 of CRR. |
| {5} | *Total transactions subject to own funds requirements for CVA risk* |
| **Column letter** | **Explanation** |
| {a} | *Exposure value*:  Exposure value that is determined in accordance with Part Three, Title II, Chapter 6 (or in the case of transactions in the scope of Article 271(2), Chapter 4) for transactions that are in the scope of Title VI of CRR. The exposure value is the value used in the calculation of own funds requirements for CVA risk considering mitigation effects in accordance with Title VI. For transactions treated under the Original Exposure Method (alternative approach), the exposure value is the value that has been used for computing risk weighted exposure amounts. |
| {b} | *RWEA*:  Risk weighted exposure amounts in accordance with Article 438 (d) and Article 92 (3) (d) of CRR, i.e. own funds requirements for CVA risk calculated via the chosen method multiplied by 12.5 in accordance with Article 92(4) (b). |

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

1. Institutions shall apply the instructions provided below in this Annex to complete template EU CCR3 as presented in Annex 29, in application of Article 439 letter l of CRR referring to Article 444 letter e of the same 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 in CRR, irrespective of the CCR approach used to determine exposure values in accordance with Part Three, Title II, Chapter 4 and Chapter 6 of the same regulation, 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.

|  |  |
| --- | --- |
| **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 in Part Three, Title II, Chapter 4 of CRR. In each line, the corresponding exposure values (see definition provided in column {g} of template CCR1) shall be disclosed. |
| {10} | *Other items*:  This refers to assets subject to a specific risk weight set out in Article 134 in Part Three, Title II, Chapter 4 of CRR and any other items not covered in rows 1 to 9. It also refers to assets not deducted in the application of Article 39 (tax overpayments, tax loss carrybacks and deferred tax assets that do not rely on future profitability), Article 41 (defined benefit pension fund assets), Article 46 and Article 469 (non-significant investments in CET1 of financial sector entities), Article 49 and Article 471 (participations in insurance entities whether or not insurance entities are supervised under the conglomerate directive), Article 60 and Article 475 (non-significant and significant indirect and investments in AT1 of financial sector entities), Article 70 and Article 477 (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 Article 36(k) in Part Two, Title I, Chapter 1 of CRR. |
| {11} | Total exposure value |
| **Column letter** | **Explanation** |
| {a}-{l} | These columns refer to the credit risk quality steps/risk weights or deducted from own funds (riskiness attributed according to the standardised approach) as set out in Part Three, Title II, Chapter 2 of CRR for which the corresponding exposure values (see definition provided in column {g} of template CCR1) shall be disclosed. |
| {m} | *Total exposure value* |

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

1. Institutions shall apply the instructions provided below in this Annex to complete template EU CCR4 as presented in Annex 29, in application of Article 439 letter l of CRR referring to Article 452 letter g of the same 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 in CRR, irrespective of the CCR approach used to determine exposure value in accordance with Part Three, Title II, Chapter 4 and Chapter 6 of the same regulation shall disclose the following information.

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| --- | --- |
| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| {1} to {8} | *PD scale*:  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 in Part Three, Title II, Chapter 3 of CRR. |
| 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 CCR1)*,* broken down by exposure classes and PD scale as set out in Part Three, Title II, Chapter 3 of CRR. |
| {b} | *Exposure weighted average PD (%):*  Average of individual obligor grade PDs weighted by their corresponding exposure value. |
| {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. |
| {d} | *Exposure weighted average LGD (%):*  Average of obligor grade LGDs weighted by their corresponding exposure value.  The LGD reported 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 reported shall correspond to the one selected according to Article 161 (4) of CRR.  For defaulted exposures under A-IRB Approach, provisions laid down in Article 181(1) point (h) of CRR shall be considered. The LGD reported shall correspond to the estimate of LGD in-default as referred to in the EBA/GL/2017/16. |
| {e} | *Exposure weighted average maturity (years):*  Average of obligor maturities in years weighted by their corresponding exposure value.  The value of maturity reported reflects Article 162 of CRR. |
| {f} | *RWEA*  Risk weighted exposure amounts calculated in accordance with the requirements laid down in Part Three, Title II, Chapter 3 of CRR.  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 CRR.  The SME-supporting factor according to Article 501 and the supporting factor for Infrastructure Projects according to Article 501a of CRR shall 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 CRR. |
| {g} | *Density of risk weighted exposure amounts:*  Ratio of the total risk weighted exposure amounts (disclosed in column {f}) to the exposure value (disclosed in column {a}). |

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

1. Institutions shall apply the instructions provided below in this Annex to complete template EU CCR5 as presented in Annex 29, in application of Article 439 letter e of CRR.
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 of all types of collateral (cash domestic currency and other currencies, domestic sovereign debt and other sovereign debt, government agency debt, corporate bonds, equity securities and other 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 CRR. |
| {b}, {d}, {f} and {h} | *Unsegregated*:  Collateral that is not held in a bankruptcy-remote manner as defined in Article 300 (1) of the CRR. |
| {a} to {d} | *Collateral used in derivative transactions*:  Refers to 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 CRR or a long settlement transaction as per Article 271 (2) of the same regulation not qualifying as an SFTs. |
| {e} to{h} | *Collateral used in SFTs*:  Refers to 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 apply the instructions provided below in this Annex to complete template EU CCR6 as presented in Annex 29, in application of Article 439 letter j of CRR.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| {1}-{6} | *Notionals*  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 Part Three, Title II, Chapter 6 of CRR. |

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

1. Institutions shall apply the instructions provided below in this Annex to complete template EU CCR7 as presented in Annex 29, in application of Article 438 letter h of CRR
2. Institutions using the IMM to compute risk weighted exposure amounts for all or part of their CCR exposures in accordance with Part Three, Title II, Chapter 6 of CRR, 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 (Part Three, Title VI of CRR) and exposures to a central counterparty (Part Three, Title II, Chapter 6, section 9 of CRR)

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| {1} | *RWEA as at the end of the previous reporting period*  Risk weighted exposure amounts for CCR exposures under the IMM as at the end of the previous reporting 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 also includes 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 addresses only changes in the IMM model. |
| {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 model). |
| {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 is intended to 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 reporting period in the accompanying narrative for this template. |
| {9} | *RWEA as at the end of the current reporting period*  Risk weighted exposure amounts for CCR exposures under the IMM as at the end of the current reporting period. |
| Column letter | *Explanation* |
| {a} | *RWEA* |

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

1. Institutions shall apply the instructions provided below in this Annex to complete template EU CCR8 as presented in Annex 29, in application of Article 439 letter i of CRR.
2. Exposures to CCPs: Contracts and transactions listed in Article 301 (1) of CRR for as long as they are outstanding with a CCP, including exposures to CCP-related transactions in accordance with Article 300 (2) of the CRR, for which the own funds requirements are calculated in accordance with Part Three, Title II, Chapter 6, section 9 of CRR.

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| **Legal references and instructions** | |
| **Row number** | **Explanation** |
| {1}-{10} | *Qualifying CCP**(QCCP)*:  A qualifying central counterparty or “QCCP” is defined in article 4 (88) of the CRR. |
| {7}and{8}  {17}and{18} | *Initial margin*:  Institutions shall disclose the fair values of collateral received or posted as initial margin defined in Article 4 (140) of CRR.  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 Article 4(89) of CRR. |
| {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 Article 4(89) of CRR. |
| {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 according to the methods laid down in Part Three, Title II, Chapter 4 and Chapter 6 of CRR for transactions in the scope of section 9 of that Chapter, after the application of the relevant adjustments provided for by Article 304, Article 306 and Article 308 of that section. An exposure can be a trade exposure, as defined in Article 4 (91) of CRR. The exposure value disclosed is the amount relevant for the own funds requirements calculation in accordance with Part Three, Title II, Chapter 6, section 9 of CRR, considering the requirements in Article 497 of that regulation during the transitional period provided for by that Article. |
| {b} | *RWEA*  Risk weighted exposure amounts in accordance with Article 92 (3) letter a calculated in accordance with Part Three, Title II, Article 107 and Chapter 6, section 9 of CRR. |