

ANNEX III

‘ANNEX VI

RESULTS SUPERVISORY BENCHMARK PORTFOLIOS

[The page numbers in this table of contents will not reflect the correct page numbers in the OJ. Therefore, please delete or refer to numbered subdivisions instead.]

TEMPLATE RELATED INSTRUCTIONS..... 2

C 106.00 – INITIAL MARKET VALUATION AND EXCLUSION JUSTIFICATION 2

C 106.01 – SBM. RISK SENSITIVITIES BY INSTRUMENT 3

C 107.01 – VAR & sVAR NON-CTP. DETAILS..... 7

C 107.02 – VAR, sVAR AND PV - NON-CTP. EBA PORTFOLIO CURRENCY RESULTS. 10

C 108.00 – PROFIT & LOSS TIME SERIES 11

C 109.01 – IRC. DETAILS OF THE MODEL..... 12

C 109.02 – IRC. DETAILS BY PORTFOLIO 13

C 109.03 – IRC. AMOUNT BY PORTFOLIO/DATE..... 14

C 110.01 – CT. DETAILS OF THE MODEL. 15

C 110.02 – CT. DETAILS BY PORTFOLIO..... 16

C 110.03 – CT. APR BY PORTFOLIO/DATE..... 17

C 120.01 – SBM. RISK SENSITIVITIES BY INSTRUMENT/PORTFOLIO..... 18

C 120.02 – SBM. OFR COMPOSITION BY PORTFOLIO 21

C 120.04 – DRC. MARKET VALUES AND GROSS JTD AMOUNTS BY INSTRUMENT/PORTFOLIO
..... 24

C 120.05 – DRC. OFR COMPOSITION BY PORTFOLIO 30

C 120.06 – ASA. OFR..... 33

TEMPLATE RELATED INSTRUCTIONS**C 106.00 – Initial Market Valuation and exclusion justification**

Column	Label	Legal reference	Instructions
0010	Instrument number	Annex V, Section 2, to this Regulation	The instrument number taken from Annex V to this Regulation shall be reported.
0020	Instrument modelled for VaR and sVaR (TRUE/FALSE)		Either TRUE or FALSE shall be reported.
0030	Instrument modelled for IRC (TRUE/FALSE)		Either TRUE or FALSE shall be reported.
0040	Instrument modelled for correlation trading (TRUE/FALSE)		Either TRUE or FALSE shall be reported.
0050	Rationale for exclusion	Article 3(2) of Implementing Regulation (EU) 2016/2070	One of the following shall be reported: (a) Model not authorised by regulator; (b) Instrument or underlying not authorised internally; (c) Underlying or modelling feature not contemplated internally; (d) Other rationale for exclusion. Please, explain that rationale in column 0060.
0060	Free text box		An institution may provide any additional information in this column.
0070	Initial market valuation ('IMV')		The mark-to-market value of each instrument on the reference date at 5:30 pm CET (as referred to in Annex V, Section 1, point (b) to this Regulation). The cell shall be left blank where the institution does not wish to provide an IMV for a certain portfolio (i.e. zero values shall be reported only where the result of the calculation is zero).

C 106.01 – SBM. Risk sensitivities by Instrument

Institutions shall report the sensitivities towards the risk factors that the instrument is exposed to. One row shall be reported per risk factor/sensitivity. The upward net curvature risk position of that risk factor (CVRk+) or the downward net curvature risk position of that risk factor (CVRk-) as specified in Article 325g of Regulation (EU) 575/2013 shall be reported in individual rows. All values shall refer to the “IMV (and initial SBM) reference date” as specified in Annex V, Section 1, point (b)(ii) to this Regulation. Institutions shall report each combination of Instrument number, Risk identifier (column 0010), Bucket (column 0020) and Additional identifier (column 0030) only once.

Instructions concerning sheets (z-axis)

Label	Legal reference	Instructions
Instrument number	Annex V, Section 2, to this Regulation	The instrument number taken from Annex V to this Regulation shall be reported.

Column	Label	Legal reference	Instructions
0010	Risk factor identifier	Articles 325l, 325m, 325n, 325o, 325p, 325q of Regulation (EU) No 575/2013	The risk factor identifier as specified in the table at the end of this Annex shall be reported.
0020	Bucket	Article 325d(3) of Regulation (EU) No 575/2013	<p>The bucket shall be reported, where the risk factor identifier selected in column 0010 corresponds to the risk class:</p> <ul style="list-style-type: none"> - General interest rate risk, the answer shall be the name of the currency of the relevant risk-free rate, inflation or cross-currency-basis risk factor (following the ISO 4217 currency designation, e.g. “EUR”). - Credit spread risk for non-securitisation, the answer shall be the bucket number in Article 325ah (1), Table 4 of Regulation (EU) No 575/2013. - Credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR), the answer shall be the bucket number in Article 325am (1), Table 7 of that Regulation. - Credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR), the answer shall be the bucket number in Article 325ak, Table 6 of that Regulation. - Equity risk, the answer shall be the bucket number in Article 325ap (1), Table 8 of that Regulation. - Commodity risk, the answer shall be the bucket number in Article 325as, Table 9 of that Regulation. - FX risk and the components Delta or Curvature, the answer shall be the name of the currency (e.g. “USD”, the reported currency codes shall follow the ISO 4217 currency designation). - FX risk and the component Vega, the answer shall be the name of the currency pair (e.g. “EUR_USD”, the reported currency codes shall follow the ISO 4217 currency designation).

0030	Additional identifier1	Articles 325l, 325m, 325n, 325o, 325p, 325q, 325ai of Regulation (EU) No 575/2013	<p>The following information distinguishing the risk factor at intra-bucket level shall be reported. Where the risk factor identifier selected in column 0010 corresponds to the risk class:</p> <ul style="list-style-type: none"> - General interest rate risk and the component Delta, the answer shall be the name of the risk-free curve or another corresponding unique identifier. - Credit spread risk for non-securitisation or the risk class credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR), the answer shall be the issuer name or another corresponding unique identifier and it shall be identical for any two reported sensitivities towards two risk factors that receive a correlation parameter $\rho_{kl}^{(name)}$ equal to 1 according to Art. 325ai(1) of Regulation (EU) No 575/2013.. - Credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR), the answer shall be tranche name or another corresponding unique identifier. - Equity risk, the answer shall be the equity issuer name or a corresponding unique identifier. - Commodity risk, the answer shall be the name of the commodity or another corresponding unique identifier. <p>Where none of the above cases applies, institutions shall report an explicit value (NULL) as not applicable.</p>
0050	Risk sensitivity (Reporting currency results)	Article 325d(2) and Articles 325g, 325r, 325s, 325t, and 325ax of Regulation (EU) No 575/2013	<p>Risk sensitivities (delta / vega sensitivities and curvature risk positions) shall be reported at the level of each instrument for all relevant risk factors as specified in the columns 0010 to 0030. The values shall be reported in the institution's reporting currency. Where the risk factor identifier selected in column 0010 corresponds to the:</p> <ul style="list-style-type: none"> - Delta risk component of the sensitivities-based method, the net sensitivity to the risk factor (S_k) as specified in Article 325r of Regulation (EU) No 575/2013 shall be reported. Where institutions have obtained permission from their competent authority to use alternative definitions of delta risk sensitivities in accordance with Article 325t(5) of Regulation (EU) No 575/2013, they shall refer to these alternative definitions for the reporting. - Vega risk component of the sensitivities-based method, the vega risk sensitivity of an option to a given risk factor (S_k) as specified in Article 325s of that Regulation shall be reported. Where institutions have obtained permission from their competent authority to use alternative calculations of vega risk sensitivities in accordance with Article 325t(6) of Regulation (EU) No 575/2013, they shall refer to these alternative calculations for the reporting. Regardless of whether the definition of Article 325s or an alternative calculation in accordance with Article 325t(6) of that Regulation is used by the institution, the sensitivity shall be reported after weighting it by the corresponding implied volatility. - Curvature risk component of the sensitivities-based method, the upward net curvature risk position of that risk factor (CVR_k^+) or the downward net curvature risk position of that risk factor (CVR_k^-) as specified in Article 325g of that Regulation shall be reported. <p>The reported figure shall be expressed as a decimal with a minimum precision of two decimal places. Zero values shall be reported only where the result of the calculation is actually zero.</p>
0060	Reporting currency		<p>The name of the reporting currency of the institution shall be reported (the reported value shall follow the ISO 4217 currency designation, e.g. "EUR").</p>

EBA Regular Use

0070	Risk sensitivity (EBA instrument currency results)	Annex V. Section 2. to this Regulation and Article 325d(2) and Articles 325r, 325s, 325g of Regulation (EU) No 575/2013	The values shall be reported following the instructions for column 0050 but translated at the ECB spot exchange rate associated with the currency of the instrument as defined in Annex V, Section 2 to this Regulation.
0080	Pricing model	Article 325t of Regulation (EU) No 575/2013	The institution shall specify which pricing model applies to derive the sensitivities. One of the following shall be reported: (a) 'Institution's pricing models that serve as a basis for reporting profit and loss to senior management' (as for Article 325t(1), subparagraph 1 of Regulation (EU) No 575/2013); (b) 'Institution's internal model approach' (as for Article 325t(1), subparagraph 2 of that Regulation);
0090	Sensitivities definition	Articles 325r, 325s, 325t of Regulation (EU) No 575/2013	The institution shall specify which sensitivities definition is applied in the calculation of the own funds requirements. One of the following shall be reported: (a) 'Sensitivities definition in Articles 325r and 325s of Regulation (EU) No 575/2013'; (b) 'Sensitivities definition in accordance with Article 325t(5) and (6) of Regulation (EU) No 575/2013'; Where the risk factor identifier selected in column 0010 corresponds to the curvature risk component of the sensitivities-based method, the value indicated in point (b) above shall be reported if any of the sensitivities used in the calculation of the reported curvature risk position are based on a sensitivity definition in accordance with Article 325t(5) and (6) of Regulation (EU) No 575/2013, and the value indicated in point (a) shall be reported otherwise.
0100	Free text box		An institution may provide additional information in this column concerning pricing model and sensitivities definition applied.
0110	Additional identifier ²	Article 325p(2) of Regulation (EU) No 575/2013	Where the risk factor identifier selected in column 0010 corresponds to the risk class Commodity risk and the Delta risk component of the sensitivities-based method, the answer shall be the set of legal terms regarding the delivery location or another corresponding unique identifier. Where none of the above cases applies, institutions shall report an explicit value (NULL) as not applicable.
0120	Credit quality category	Article 325m(1) and 325ah(1) of Regulation (EU) No 575/2013	Where the risk factor identifier selected in column 0010 corresponds to the risk class Credit spread risk for non-securitisation and the Delta risk component of the sensitivities-based method, the answer shall be one of the following: (a) 'CQS 1'; (b) 'CQS 2'; (c) 'CQS 3'; (d) 'CQS 4'; (e) 'CQS 5'; (f) 'CQS 6'; (g) 'No CQS assigned (unrated)'.

EBA Regular Use

			Where none of the above cases applies, institutions shall report an explicit value (NULL) as not applicable.
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C 107.01 – VaR & sVaR Non-CTP. Details.

Row	Label	Legal reference	Instructions
0010 - 0060	VaR		
0010	Methodology		<p>One of the following shall be reported in column 0010:</p> <p>(a) Historical simulation; (b) Monte Carlo simulation; (c) Parametric methodology; (d) Combination / other methodology (please specify).</p> <p>The institution shall use column 0020 to clarify the answer given in column 0010. Where option (d) was selected in column 0010, the institution shall provide details in column 0020.</p>
0020	Computation of 10-day horizon	Article 365(1) of Regulation (EU) No 575/2013	<p>One of the following shall be reported in column 0010:</p> <p>(a) 1 day re-scaled to 10 days; (b) 10 days with overlapping periods; (c) 10 days other methodology.</p> <p>The institution shall use column 0020 to clarify the answer given in column 0010.</p>
0030	Length of observation period	Article 365(1) point (d) of Regulation (EU) No 575/2013	<p>One of the following shall be reported in column 0010:</p> <p>(a) Up to 1 year; (b) More than 1 and up to 2 years; (c) More than 2 and up to 3 years; (d) More than 3 years.</p> <p>The institution shall use column 0020 to clarify the answer given in column 0010.</p>
0040	Data Weighting	Article 365(1) point (d) of Regulation (EU) No 575/2013	<p>One of the following shall be reported in column 0010:</p> <p>(a) Unweighted (VaR data weighting); (b) Weighted (VaR data weighting); (c) Higher of weighted and unweighted (VaR data weighting) in points (a) and (b).</p> <p>The institution shall use column 0020 to clarify the answer given in column 0010.</p>
0050	Backtesting add-on	Article 366(2) of Regulation (EU) No 575/2013	<p>Backtesting add-on means the addend between 0 and 1 in accordance with Article 366 (2), Table 1 of Regulation (EU) No 575/2013</p> <p>The institution shall use column 0020 to clarify the answer given in column 0010.</p>

EBA Regular Use

0060	VaR Regulatory add-on	Article 366(2) of Regulation (EU) No 575/2013 ('at least 3')	<p>VaR Regulatory add-on means the extra charge imposed by the competent authority with respect to the multiplication factor for VaR (at least 3) in accordance with Article 366 (2) of Regulation (EU) No 575/2013. The VaR Regulatory add-on is the sum of the backtesting add-on and of the qualitative add-on, where applicable, in excess to 3.</p> <p>The institution shall use column 0020 to clarify the answer given in column 0010.</p>
0070 - 0100	SVaR (i.e. Stressed VaR)		
0070	Methodology		<p>One of the following shall be reported in column 0010:</p> <ul style="list-style-type: none"> (a) Historical simulation; (b) Monte Carlo simulation; (c) Parametric methodology; (d) Combination / other methodology (please specify). <p>The institution shall use column 0020 to clarify the answer given in column 0010. In case option (d) was selected in column 0010, the institution shall provide details in column 0020.</p>
0080	Computation of 10 day Horizon	Article 365(1) of Regulation (EU) No 575/2013	<p>One of the following shall be reported in column 0010:</p> <ul style="list-style-type: none"> (a) 1 day re-scaled to 10 days; (b) 10 days with overlapping periods; (c) 10 days other methodology. <p>The institution shall use column 0020 to clarify the answer given in column 0010.</p>
0090	SVaR Regulatory add-on	Article 366(2) of Regulation (EU) No 575/2013	<p>Regulatory add-on means the extra charge imposed by the competent authority with respect to the multiplication factor for sVaR (at least 3) in accordance with Article 366 (2) of Regulation (EU) No 575/2013. The regulatory add-on is the sum of 3, backtesting add-on and qualitative add-on (if applicable).</p> <p>The institution shall use column 0020 to clarify the answer given in column 0010.</p>
0100	SVaR period	Article 365(2) of Regulation (EU) No 575/2013	<p>One of the following shall be reported in column 0010:</p> <ul style="list-style-type: none"> (a) Daily computation of the stressed VaR calibrated to one continuous 12-month period starting from the date specified in column 0020; (b) Weekly computation of the stressed VaR calibrated to one continuous 12-month period starting from the date specified in column 0020; (c) Daily computation of the stressed VaR calibrated to different continuous 12-month periods during the stressed VaR reporting dates given in column 0010 of C107.02 starting from the dates specified in column 0020; (d) Weekly computation of the stressed VaR calibrated to different continuous 12-month periods during the stressed VaR reporting dates given in column 0010 of C107.02 starting from the dates specified in column 0020; (e) Maximum of daily computation of the stressed VaR calibrated to more than one single 12-month period; (f) Maximum of weekly computation of the stressed VaR calibrated to more than one single 12-month period; (g) Other choices for the stressed VaR calibration (please specify).

EBA Regular Use

			The institution shall use column 0020 to provide the starting date in the format of 'dd/mm/yyyy' in case of options (a) or (b) given in column 0010 and the starting dates in the format 'dd/mm/yyyy' used for each stressed VaR computation in case of options (c) or (d) given in column 0010. The institution shall also use column 0020 to clarify the 12-month period used for each stressed VaR computation in case of options (e), (f) and (g) given in column 0010.
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C 107.02 – VaR, sVaR and PV - Non-CTP. EBA portfolio currency Results.

Instructions concerning sheets (z-axis)

Label	Legal reference	Instructions
Portfolio	Annex V, Sections 3, 4 and 5, to this Regulation	The portfolio number taken from Annex V to this Regulation shall be reported.

Column	Label	Legal reference	Instructions
0010	Date		VaR, sVaR and Present Value (PV) results shall be reported for all the 10 business days between the ‘RM initial reference date’ and the ‘RM (and final ASA) final reference date’, as specified in Annex V, Section 1, point (b) to this Regulation. The ‘dd/mm/yyyy’ convention shall be adopted to report the dates.
0020	VaR	Article 365 of Regulation (EU) No 575/2013	The 10-day regulatory VaR obtained for each portfolio, without applying the ‘at least 3’ regulatory multiplication factor, shall be reported. Figures shall be reported for each of the dates provided in column 0010. The cell shall be left blank where the institution does not calculate a VaR on the date provided in column 0010 (i.e. zero values shall be reported only where the result of the calculation is zero).
0030	sVaR	Article 365 of Regulation (EU) No 575/2013	The 10-day regulatory sVaR obtained for each portfolio, without applying the ‘at least 3’ regulatory multiplication factor, shall be reported. Figures shall be reported for each of the dates provided in column 0010. The cell shall be left blank where the institution does not calculate a sVaR on the date provided in column 0010 (i.e. zero values shall be reported only where the result of the calculation is zero).
0040	PV		The present value (PV) for each portfolio shall be reported. Figures shall be reported for each of the dates provided in column 0010. The cell shall be left blank where the institution does not calculate a PV on the date provided in column 0010 (i.e. zero values shall be reported only where the result of the calculation is zero).

C 108.00 – Profit & Loss Time Series

Template C 108.00 ('Profit & Loss Time Series') shall be completed only by institutions that calculate VaR using historical simulation.

Instructions concerning sheets (z-axis)

Label	Legal reference	Instructions
Portfolio	Annex V, Sections 3, 4 and 5, to this Regulation	The portfolio number taken from Annex V to this Regulation shall be reported.

Column	Label	Legal reference	Instructions
0010	Date	Article 365(1) point (d) of Regulation (EU) No 575/2013	On each business day, determined in accordance with the calendar in the institution's jurisdiction, institutions shall provide the P&L series used to calculate VaR in C107.02 column 0010 with a minimum of 250 observations starting from the 'RM (and final ASA) final reference date', as specified in Annex V, Section 1 letter (b)(v) to this Regulation, and going backward.
0020	Daily P&L		Institutions that calculate VaR using historical simulation shall fill the full length historic series used by the institution, with a minimum of one-year data series, with the portfolio valuation change (i.e. daily P&L) produced by using historically simulated daily risk factor changes (i.e. the daily P&L series used to derive the regulatory 1-day VaR). In case a day is a bank holiday in the relevant jurisdiction, this cell shall be left blank (i.e. a zero P&L shall be reported only where there was no change in the hypothetical value of the portfolio on a given business day).

C 109.01 – IRC. Details of the Model

Row	Label	Legal reference	Instructions
0010	Number of modelling factors		<p>EBA/GL/2012/3</p> <p>The number of modelling factors at the overall IRC model level shall be reported. The answer shall be one of the following:</p> <ul style="list-style-type: none"> (a) 1 modelling factor; (b) 2 modelling factors; (c) More than 2 modelling factors. <p>The institution shall use column 0020 to clarify the answer given in column 0010.</p>
0020	Source of LGDs		<p>EBA/GL/2012/3</p> <p>The source of LGDs at the overall IRC Model level shall be reported. The answer shall be one of the following:</p> <ul style="list-style-type: none"> (a) Market convention; (b) LGD used in IRB; (c) Other source of LGD (please specify). <p>The institution shall use column 0020 to clarify the answer given in column 0010. In case option (c) was selected in column 0010, the institution shall provide details in this column.</p>

C 109.02 – IRC. Details by Portfolio

Instructions concerning sheets (z-axis)

Label	Legal reference	Instructions
Portfolio	Annex V, Sections 3, 4 and 5, to this Regulation	The portfolio number taken from Annex V to this Regulation, only for those portfolios where IRC is requested, shall be reported.

Row	Label	Legal reference	Instructions
0010	Liquidity Horizon	Article 374(5) of Regulation (EU) No 575/2013	EBA/GL/2012/3 The liquidity horizon applied at the portfolio level shall be reported. The answer shall be one of the following: (a) Up to 3 months; (b) More than 3 and up to 6 months; (c) More than 6 and up to 9 months; (d) More than 9 and up to 12 months.
0020	Source of PDs		EBA/GL/2012/3 The source of PDs applied at the portfolio level shall be reported. The answer shall be one of the following: (a) Rating agencies; (b) IRB; (c) Market implied PDs; (d) Other source of PDs (please specify). The institution shall use column 0020 to clarify the answer given in column 0010. In case option (d) was selected in column 0010, the institution shall provide details in this column 0020.
0030	Source of transition matrices		EBA/GL/2012/3 The source of transition matrices applied at the portfolio level shall be reported. The answer shall be one of the following: (a) Rating agencies; (b) IRB; (c) Market implied transition matrices; (d) Other sources of transition matrices (please specify). The institution shall use column 0020 to clarify the answer given in column 0010. In case option (d) was selected in column 0010, the institution shall provide details in this column 0020.

C 109.03 – IRC. Amount by Portfolio/Date.

Instructions concerning sheets (z-axis)

Label	Legal reference	Instructions
Portfolio	Sections 3, 4 and 5 of Annex V to this Regulation	The portfolio number taken from Annex V to this Regulation, only for those portfolios where IRC is requested, shall be reported.

Column	Label	Legal reference	Instructions
0010	Date		IRC shall be reported for all the 10 business days between the ‘RM initial reference date’ and the ‘RM (and final ASA) final reference date’, as specified in Annex V, Section 1, point (b) to this Regulation. The ‘dd/mm/yyyy’ convention shall be adopted to report the dates.
0020	IRC	Articles 372 to 376 of Regulation (EU) No 575/2013	EBA/GL/2012/3 The regulatory IRC obtained for each portfolio shall be reported. Figures shall be reported for each of the dates provided in column 0010. The cell shall be left blank where the institution does not calculate an IRC on the date reported in column 0010 (i.e. zero values shall be reported only where the result of the calculation is zero).

C 110.01 – CT. Details of the Model.

Row	Label	Legal reference	Instructions
0010	Number of modelling factors	Article 377 of Regulation (EU) No 575/2013	<p>The number of modelling factors at the overall correlation trading model level shall be reported. The answer shall be one of the following:</p> <ul style="list-style-type: none"> (a) 1 modelling factor; (b) 2 modelling factors; (c) More than 2 modelling factors. <p>The institution shall use column 0020 where it wants to clarify the answer given in column 0010.</p>
0020	Source of LGDs	Article 377 of Regulation (EU) No 575/2013	<p>The source of LGDs at the overall correlation trading model level shall be reported. The answer shall be one of the following:</p> <ul style="list-style-type: none"> (a) Market convention; (b) LGD used in IRB; (c) Other sources of LGD (please specify). <p>The institution shall use column 0020 to clarify the answer given in column 0010. In case option (c) was selected in column 0010, the institution shall provide details in this column.</p>

C 110.02 – CT. Details by Portfolio.

Instructions concerning sheets (z-axis)

Label	Legal reference	Instructions
Portfolio	Annex V, Sections 3, 4 and 5, to this Regulation	The portfolio number taken from Annex V to this Regulation, only for those portfolios where APR is requested, shall be reported.

Row	Label	Legal reference	Instructions
0010	Liquidity horizon	Article 377(2) of Regulation (EU) No 575/2013	The liquidity horizon applied at the portfolio level shall be reported. The answer shall be one of the following: (a) Up to 3 months; (b) More than 3 and up to 6 months; (c) More than 6 and up to 9 months; (d) More than 9 and up to 12 months.
0020	Source of PDs	Article 377 of Regulation (EU) No 575/2013	The source of PDs applied at the portfolio level shall be reported. The answer shall be one of the following: (a) Rating agencies; (b) IRB; (c) Market implied PDs; (d) Other source of PDs (please specify). The institution shall use column 0020 to clarify the answer given in column 0010. In case option (d) was selected in column 0010, the institution shall provide details in column 0020.
0030	Source of transition matrices	Article 377 of Regulation (EU) No 575/2013	The source of the transition matrices applied at the portfolio level shall be reported. The answer shall be one of the following: (a) Rating agencies; (b) IRB; (c) Market implied transition matrices; (d) Other source of transition matrices (please specify). The institution shall use column 0020 to clarify the answer given in column 0010. In case option (d) was selected in column 0010, the institution shall provide details in column 0020.

C 110.03 – CT. APR by Portfolio/Date

Instructions concerning sheets (z-axis)

Label	Legal reference	Instructions
Portfolio	Annex V, Section 3, 4 and 5, to this Regulation	The portfolio number taken from Annex V to this Regulation, only for those portfolios where APR is requested, shall be reported

Column	Label	Legal reference	Instructions
0010	Date	Article 377 of Regulation (EU) No 575/2013	All price risk ('APR') shall be reported for all the 10 business days between the 'RM initial reference date' and the 'RM (and final ASA) final reference date' as referred to in Annex V, Section 1, point (b) to this Regulation). The 'dd/mm/yyyy' convention shall be adopted to report the dates.
0060	APR	Article 377 of Regulation (EU) No 575/2013	The results obtained by applying the regulatory correlation trading model to each portfolio shall be reported. Figures shall be reported for each of the dates provided in column 0010. The cell shall be left blank where the institution does not use a correlation trading model on the date provided in column 0010 (i.e. zero values shall be reported only where the result of the calculation is zero).

C 120.01 – SBM. RISK SENSITIVITIES BY INSTRUMENT/PORTFOLIO

Institutions shall report, instrument by instrument, the sensitivities towards the risk factors that the instrument is exposed to. One row shall be reported per risk factor/sensitivity. The upward net curvature risk position of that risk factor (CVRk+) or the downward net curvature risk position of that risk factor (CVRk-) as specified in Article 325g of Regulation (EU) No 575/2013 shall be reported in individual rows. All values shall refer to the “RM (and final ASA) final reference date” (as defined in Annex V, Section 1, point (b)(v) to this Regulation). Institutions shall report each combination of Portfolio, Instrument number (column 0010), Risk identifier (column 0020), Bucket (column 0030) and Additional identifier (column 0040) only once.

Instructions concerning sheets (z-axis)

Label	Legal reference	Instructions
Portfolio	Annex V, Sections 3, 4 and 5, to this Regulation	The number of the portfolio taken from Annex V to this Regulation shall be reported.

Column	Label	Legal reference	Instructions
0010	Instrument number	Annex V, Section 2 to this Regulation	The instrument number taken from Annex V to this Regulation shall be reported.
0020	Risk factor identifier	Articles 325l, 325m, 325n, 325o, 325p, 325q of Regulation (EU) No 575/2013	The risk factor identifier as specified in the table at the end of this Annex shall be reported.
0030	Bucket	Article 325d(3) of Regulation (EU) No 575/2013	The bucket shall be reported, where the risk factor identifier selected in column 0020 corresponds to the risk class: <ul style="list-style-type: none"> - General interest rate risk. The answer shall be the name of the currency of the relevant risk-free rate, inflation or cross-currency-basis risk factor (following the ISO 4217 currency designation, e.g. “EUR”). - Credit spread risk for non-securitisation. The answer shall be the bucket number in Article 325ah (1), Table 4 of Regulation (EU) No 575/2013. - Credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR). The answer shall be the bucket number in Article 325am (1), Table 7 of that Regulation. - Credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR). The answer shall be the bucket number in Article 325ak, Table 6 of that Regulation . - Equity risk. The answer shall be the bucket number in Article 325ap (1), Table 8 of that Regulation. - Commodity risk. The answer shall be the bucket number in Article 325as, Table 9 of that Regulation (. - FX risk and the components Delta or Curvature. The answer shall the name of the currency (e.g. “USD”, the reported currency codes shall follow the ISO 4217 currency designation),

			<ul style="list-style-type: none"> - FX risk and the component Vega. The answer shall be the name of the currency pair (e.g. “EUR_USD”, the reported currency codes shall follow the ISO 4217 currency designation).
0040	Additional identifier1	Articles 325l, 325m, 325n, 325o, 325p, 325q, 325ai of Regulation (EU) No 575/2013	<p>The following information distinguishing the risk factor at intra-bucket level shall be reported. Where the risk factor identifier selected in column 0020 corresponds to the risk class:</p> <ul style="list-style-type: none"> - General interest rate risk and the component Delta, the answer shall be the name of the risk-free curve or another corresponding unique identifier. - Credit spread risk for non-securitisation or the risk class credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR), the answer shall be the issuer name or another corresponding unique identifier and it shall be identical for any two reported sensitivities towards two risk factors that receive a correlation parameter $\rho_{kl}^{(name)}$ equal to 1 according to Art. 325ai(1) of Regulation (EU) No 575/2013. - Credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR), the answer shall be tranche name or another corresponding unique identifier. - Equity risk, the answer shall be the equity issuer name or a corresponding unique identifier. - Commodity risk, the answer shall be the name of the commodity or another corresponding unique identifier. <p>Where none of the above cases applies, institutions shall report an explicit value (NULL) as not applicable.</p>
0060	Risk sensitivity (Reporting currency results)	Article 325d(2) and Articles 325g, 325r, 325s, 325t, 325ax of Regulation (EU) No 575/2013	<p>Risk sensitivities (delta / vega sensitivities and curvature risk positions) shall be reported at the level of each instrument for all relevant risk factors as specified in the columns 0020 to 0040. The values shall be reported in the institution’s reporting currency. Where the risk factor identifier selected in column 0020 corresponds to the:</p> <ul style="list-style-type: none"> - Delta risk component of the sensitivities-based method, the net sensitivity to the risk factor (S_k) as specified in Article 325r of Regulation (EU) No 575/2013 shall be reported. Where institutions have obtained permission from their competent authority to use alternative calculations of delta risk sensitivities in accordance with Article 325t(5) of that Regulation, they shall refer to these alternative definitions for the reporting. - Vega risk component of the sensitivities-based method, the vega risk sensitivity of an option to a given risk factor (S_k) as specified in Article 325s of that Regulation shall be reported. Where institutions have obtained permission from their competent authority to use alternative calculations of vega risk sensitivities in accordance with Article 325t(6) of that Regulation, they shall refer to these alternative calculations for the reporting. Regardless of whether the calculation of Article 325s or an alternative calculation in accordance with Article 325t(6) of that Regulation is used by the institution, the sensitivity shall be reported after weighting it by the corresponding implied volatility. - Curvature risk component of the sensitivities-based method, the upward net curvature risk position of that risk factor (CVR_k^+) or the downward net curvature risk position of that risk factor (CVR_k^-) as specified in Article 325g of that Regulation shall be reported. <p>The reported figure shall be expressed as a decimal with a minimum precision of two decimal places. Zero values shall be reported only where the result of the calculation is actually zero.</p>

EBA Regular Use

0070	Reporting currency		The name of the reporting currency of the institution shall be reported (the reported value shall follow the ISO 4217 currency designation, e.g. "EUR").
0080	Risk sensitivity (EBA portfolio currency results)	of Annex V, Sections 3 and 4, to this Regulation and Article 325d(2) and Articles 325r, 325s, 325g, 325t, 325ax of Regulation (EU) No 575/2013	The values shall be reported following the instructions for column 0060 but translated at the ECB spot exchange rate associated with the currency of the portfolio as defined in Annex V, Sections 3 and 4 to this Regulation.
0090	Risk weight	Part Three, Title IV, Chapter 1a, Section 6 of Regulation (EU) No 575/2013	The risk weight corresponding to the risk factor as specified in the columns 0020 to 0040 shall be reported. Where the risk factor identifier selected in column 0020 corresponds to the Curvature risk component, the risk weight used to determine the applicable relative shift shall be reported. The reported figure shall be expressed as a decimal with a minimum precision of four decimal places.
0110	Additional identifier2	Article 325p(2) of Regulation (EU) No 575/2013	Where the risk factor identifier selected in column 0010 corresponds to the risk class Commodity risk and the Delta risk component of the sensitivities-based method, the answer shall be the set of legal terms regarding the delivery location or another corresponding unique identifier. Where none of the above cases applies, institutions shall report an explicit value (NULL) as not applicable.
0120	Credit quality category	Article 325m(1) and 325ah(1) of Regulation (EU) No 575/2013	Where the risk factor identifier selected in column 0010 corresponds to the risk class Credit spread risk for non-securitisation and the Delta risk component of the sensitivities-based method, the answer shall be one of the following: (a) 'CQS 1'; (b) 'CQS 2'; (c) 'CQS 3'; (d) 'CQS 4'; (e) 'CQS 5'; (f) 'CQS 6'; (g) 'No CQS assigned (unrated)'. Where none of the above cases applies, institutions shall report an explicit value (NULL) as not applicable.

C 120.02 – SBM. OFR COMPOSITION BY PORTFOLIO

Instructions concerning sheets (z-axis)

Label	Legal reference	Instructions
Portfolio	Annex V, Sections 3, 4 and 5, to this Regulation	The number of the portfolio taken from Annex V to this Regulation shall be reported.

Column	Label	Legal reference	Instructions
0010	Risk class	Article 325d(1) of Regulation (EU) No 575/2013	The risk class shall be reported. The answer shall be one of the following: <ul style="list-style-type: none"> (a) ‘General interest rate risk (GIRR)’; (b) ‘Credit spread risk.Non-securitisations CSR’ (credit spread risk (CSR) for non-securitisation); (c) ‘Credit spread risk.Non-ACTP CSR’ (credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR)); (d) ‘Credit spread risk.ACTP CSR’ (credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR)); (e) ‘Equity risk’; (f) ‘Commodities risk’; (g) ‘Foreign-exchange risk’.
0020	Component	Article 325e(1) of Regulation (EU) No 575/2013	The component of the sensitivities-based method shall be reported. The answer shall be one of the following: <ul style="list-style-type: none"> (a) ‘Delta risk’; (b) ‘Vega risk’; (c) ‘Curvature risk’;
0030	Correlation scenario	Article 325h of Regulation (EU) No 575/2013	The correlation scenario shall be reported. The answer shall be one of the following: <ul style="list-style-type: none"> (a) ‘Medium correlation scenario’; (b) ‘High correlation scenario’; (c) ‘Low correlation scenario’.
0040	Own funds requirements (Reporting currency results)	Article 325h of Regulation (EU) No 575/2013	Own funds requirements values shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio for all relevant combinations of risk class, component and correlation scenario. The values shall be reported in the institution’s reporting currency and shall be expressed with a minimum precision of two decimal places.

EBA Regular Use

0050	Reporting currency		The reporting currency of the institution shall be reported (the reported value shall follow the ISO 4217 currency designation).
0060	Own funds requirements (EBA portfolio currency results)	Annex V, Sections 3 and 4, to this Regulation and Article 325h of Regulation (EU) No 575/2013	The values shall be reported following the instructions for column 0040 but translated at the ECB spot exchange rate associated with the currency of the portfolio as defined in Annex V, Sections 3 and 4 to this Regulation.
0070	Positions without optionality subjected to curvature risk own funds requirements	Article 325e(3) of Regulation (EU) No 575/2013	Where the component in column 0020 corresponds to curvature risk: (a) 'TRUE' shall be reported if the institution applies the approach set out in Article 325e(3), first subparagraph of Regulation (EU) No 575/2013 in calculating the result reported in columns 0040 and 0060. (b) 'FALSE' shall be reported otherwise. 'FALSE' shall also be reported where none of the above cases applies.
0080	Base currency approach applied for foreign-exchange risk delta and curvature	Article 325q(7) of Regulation (EU) No 575/2013	Where the risk class in column 0010 corresponds to foreign-exchange risk and the component in column 0020 corresponds to delta risk or curvature risk: (a) 'TRUE' shall be reported if the institution applies the approach set out Article 325q(7) of Regulation (EU) No 575/2013 in calculating the result reported in columns 0040 and 0060. (b) 'FALSE' shall be reported otherwise. 'FALSE' shall also be reported where none of the above cases applies.
0090	Division of curvature risk components for foreign-exchange risk by scalar	Article 325q(6) of Regulation (EU) No 575/2013	Where the risk class in column 0010 corresponds to foreign-exchange risk and the component in column 0020 corresponds to curvature risk: (a) 'TRUE' shall be reported if the institution applies the approach set out Article 325q(6) of Regulation (EU) No 575/2013 in calculating the result reported in columns 0040 and 0060. (b) 'FALSE' shall be reported otherwise. 'FALSE' shall also be reported where none of the above cases applies.
0095	Submission of SBM validation portfolio results	Article 325e(1) of Regulation (EU) No 575/2013	Where the portfolio for which information is reported is an SBM validation portfolio as referred to in Section 7 of Annex V: (a) 'Submitted' shall be reported if the institution submits results corresponding to this portfolio; (b) 'Not submitted - no exposure to risk factor' shall be reported if the institution chooses not to submit results for the relevant SBM validation portfolio, as there is no internal approval by the management of that institution to operate in instruments that would generate exposure towards the relevant risk factor.

EBA Regular Use

			'Not applicable' shall be reported where the portfolio for which information is reported is a portfolio as referred to in Sections 3, 4 or 5 of Annex V .
0100	Free text box		An institution may provide any additional information in this column.

C 120.04 – DRC. MARKET VALUES AND GROSS JTD AMOUNTS BY INSTRUMENT/PORTFOLIO

Institutions shall report, instrument by instrument, the exposures corresponding to the instrument. One row shall be reported per exposure. All values shall refer to the “RM (and final ASA) final reference date” (as defined in Annex V, Section 1, point (b)(v), to this Regulation). Exposures shall be reported before any offsetting has taken place but after replication or decomposition steps (as defined in Articles 325z and 325ac of Regulation (EU) No 575/2013), where applicable.

Instructions concerning sheets (z-axis)

Label	Legal reference	Instructions
Portfolio	Annex V, Sections 3, 4 and 5, to this Regulation	The number of the portfolio taken from Annex V to this Regulation shall be reported.

Column	Label	Legal reference	Instructions
0010	Instrument number	Annex V, Section 2, to this Regulation	The instrument number taken from Annex V to this Regulation shall be reported.
0020	Risk class	Article 325v(2) of Regulation (EU) No 575/2013	The risk class for which the default risk requirement (DRC) is reported in columns 0030 and 0040 shall be reported. The answer shall be one of the following instrument types: (a) ‘Instruments other than securitisation positions’; (b) ‘Securitisation positions that are not included in the ACTP’; (c) ‘Securitisation positions that are included in the ACTP’.
0030	Bucket1	Article 325y(3), 325aa(4) and 325ad(2) of Regulation (EU) No 575/2013	The bucket shall be reported. Where the risk class reported in column 0020 corresponds to ‘non-securitisations’, the answer shall be one of the following: (a) ‘Corporates’; (b) ‘Sovereigns’; (c) ‘Local governments/municipalities’. Where instead the risk class reported in column 0020 corresponds to ‘securitisations that are not included in the ACTP’, the answer shall be (a) above or one of the following: (d) ‘ABCP - Asia’; (e) ‘ABCP - Europe’; (f) ‘ABCP - North America’; (g) ‘ABCP - Rest of the world’; (h) ‘Auto loans/leases - Asia’;

			<ul style="list-style-type: none"> (i) 'Auto loans/leases - Europe'; (j) 'Auto loans/leases - North America'; (k) 'Auto loans/leases - Rest of the world'; (l) 'Collateralised debt obligations squared (CDO-squared) - Asia'; (m) 'Collateralised debt obligations squared (CDO-squared) - Europe'; (n) 'Collateralised debt obligations squared (CDO-squared) - North America'; (o) 'Collateralised debt obligations squared (CDO-squared) - Rest of the world'; (p) 'Collateralised loan obligations - Asia'; (q) 'Collateralised loan obligations - Europe'; (r) 'Collateralised loan obligations - North America'; (s) 'Collateralised loan obligations - Rest of the world'; (t) 'Commercial mortgage-backed securities (CMBS) - Asia'; (u) 'Commercial mortgage-backed securities (CMBS) - Europe'; (v) 'Commercial mortgage-backed securities (CMBS) - North America'; (w) 'Commercial mortgage-backed securities (CMBS) - Rest of the world'; (x) 'Credit cards - Asia'; (y) 'Credit cards - Europe'; (z) 'Credit cards - North America'; (aa) 'Credit cards - Rest of the world'; (bb) 'Other retail - Asia'; (cc) 'Other retail - Europe'; (dd) 'Other retail - North America'; (ee) 'Other retail - Rest of the world'; (ff) 'Other wholesale - Asia'; (gg) 'Other wholesale - Europe'; (hh) 'Other wholesale - North America'; (ii) 'Other wholesale - Rest of the world'; (jj) 'Residential mortgage-backed securities (RMBS) - Asia'; (kk) 'Residential mortgage-backed securities (RMBS) - Europe'; (ll) 'Residential mortgage-backed securities (RMBS) - North America'; (mm) 'Residential mortgage-backed securities (RMBS) - Rest of the world'; (nn) 'Small and medium-sized enterprises (SMEs) - Asia'; (oo) 'Small and medium-sized enterprises (SMEs) - Europe'; (pp) 'Small and medium-sized enterprises (SMEs) - North America'; (qq) 'Small and medium-sized enterprises (SMEs) - Rest of the world'; (rr) 'Student loans - Asia'; (ss) 'Student loans - Europe'; (tt) 'Student loans - North America'; (uu) 'Student loans - Rest of the world'.
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			Where instead the risk class reported in column 0020 corresponds to ‘securitisations that are included in the ACTP’, the answer shall be ‘securitisations that are included in the ACTP’.
0040	Bucket2	Article 325ad(2) of Regulation (EU) No 575/2013	Where the risk class reported in column 0020 corresponds to ‘securitisations that are included in the ACTP’, the answer shall be the name of the index, otherwise it shall report (NUL).
0050	Obligor	Article 325v(2), Article 325x(1), and Articles 325z and 325ac of Regulation (EU) No 575/2013	Banks shall reported information related to the obligor. Where the risk class reported in column 0020 corresponds to: <ul style="list-style-type: none"> - ‘Instruments other than securitisation positions’, the answer shall be the name of the obligor; - ‘securitisation positions that are not included in the ACTP’, the answer shall be the name of the obligor or a unique identifier denoting the underlying asset pool and tranche; - ‘securitisation positions that are included in the ACTP’, the answer shall be a unique identifier denoting index family, series and tranche.
0060	Credit quality category	Article 325y(1) and (2), Article 325aa(1) and Article 325ad(1) of Regulation (EU) No 575/2013	Institutions shall report the credit quality. The answer shall be one of the following: <ul style="list-style-type: none"> (a) ‘CQS 1’; (b) ‘CQS 2’; (c) ‘CQS 3’; (d) ‘CQS 4’; (e) ‘CQS 5’; (f) ‘CQS 6’; (g) ‘No CQS assigned (unrated)’; (h) ‘No CQS assigned (defaulted)’; (i) ‘No CQS assigned (0 % risk-weight)’. <p>Where the risk class reported in column 0020 corresponds to ‘securitisations that are included in the ACTP’ or ‘Securitisations that are not included in the ACTP’, the answer shall be one of the above or the following:</p> <ul style="list-style-type: none"> (j) ‘CQS 7’; (k) ‘CQS 8’; (l) ‘CQS 9’; (m) ‘CQS 10’; (n) ‘CQS 11’; (o) ‘CQS 12’; (p) ‘CQS 13’; (q) ‘CQS 14’; (r) ‘CQS 15’; (s) ‘CQS 16’;

			(t) 'CQS 17'; (u) 'CQS All Other';
0070	Default risk weight	Article 325v(1), point (f), Article 325y(1) and (2), Article 325aa(1) and Article 325ad(1) of Regulation (EU) No 575/2013	Institutions shall report the relevant risk weight. Risk weights applied to securitisation exposures shall be reported after multiplication by 8% in accordance with Article 325aa(1) of Regulation (EU) No 575/2013.
0080	Seniority	Article 325w(3) and (6) of Regulation (EU) No 575/2013	The seniority of the exposure shall be reported. Where the risk class reported in column 0020 corresponds to 'Instruments other than securitisation positions' or 'securitisation positions that are not included in the ACTP', the answer shall be one of the following: (a) 'Equity instruments'; (b) 'Non-senior debt instruments'; (c) 'Senior debt instruments'; (d) 'Covered bonds'. The cell shall be left blank where none of the above cases applies.
0090	Maturity	Articles 325x, 325z and 325ac of Regulation (EU) No 575/2013	The maturity date of the exposure shall be reported. The 'dd/mm/yyyy' convention shall be adopted to report the date.
0100	Recovery rate	Article 325v(1), point (e), of Regulation (EU) No 575/2013	Institutions shall report the recovery rate. The recovery rate shall be calculated using the applicable loss given default (LGD) as recovery rate = 1 - LGD. The recovery rate reported figure shall be expressed as a decimal value, between 0 and 1, with a minimum precision of four decimal places.
0110	Direction	Article 325v(1), points (a) and (b), of Regulation (EU) No 575/2013	Institutions shall report the direction of the exposure in accordance with the definitions of Article 325v(1), points (a) and (b), of Regulation (EU) No 575/2013. The answer shall be one of the following: (a) 'Short exposure'; (b) 'Long exposure'.
0120	Attachment point (%)	Articles 325aa and 325ad of Regulation (EU) No 575/2013	Where the reported exposure refers to a tranche, institutions shall report the attachment point of the tranche. The reported figure shall be expressed as a decimal with a minimum precision of four decimal places.
0130	Detachment point (%)	Articles 325aa and 325ad of	Where the reported exposure refers to a tranche, institutions shall report the detachment point of the tranche. The reported figure shall be expressed as a decimal with a minimum precision of four decimal places.

EBA Regular Use

		Regulation (EU) No 575/2013	
0140-0170	Reporting currency results		The values shall be reported referring to the institution's reporting currency and shall be expressed with a minimum precision of two decimal places where applicable.
0140	Notional	Article 325w(1), (2) and (5) of Regulation (EU) No 575/2013	Where the risk class reported in column 0020 corresponds to 'Instruments other than securitisation positions', institutions shall report the notional amount of the instrument. The value shall correspond to the term V_{notional} in Article 325w(1) and (2) of Regulation (EU) No 575/2013 or the term V in Article 325w(5) of that Regulation, depending on the type of exposure. The cell shall be left blank where none of the above cases applies or where the institution does not explicitly calculate or use the amount to be reported in this column in order to estimate the Gross JTD amount.
0150	P&L + Adjustment	Article 325w(1), (2) and (5) of Regulation (EU) No 575/2013	Institutions shall report the sum of P&L and Adjustment for each exposure: <ul style="list-style-type: none"> - Where the risk class reported in column 0020 corresponds to 'Instruments other than securitisation positions' and the reported exposure is a long exposure, institutions shall report the sum of $P\&L_{\text{long}}$ and $\text{Adjustment}_{\text{long}}$ in accordance with Article 325w(1) of Regulation (EU) No 575/2013. - Where the risk class reported in column 0020 corresponds to 'Instruments other than securitisation positions' and the reported exposure is a short exposure, institutions shall report the sum of $P\&L_{\text{short}}$ and $\text{Adjustment}_{\text{short}}$ in accordance with Article 325w(2) of that Regulation. <p>The cell shall be left blank where none of the above cases applies or where the institution does not explicitly calculate or use the amount to be reported in this column in order to estimate the Gross JTD amount.</p>
0160	Gross JTD amount	Article 325v(1), point (c), Article 325w(1), (2) and (5), Article 325z(1) and Article 325ac(2) of Regulation (EU) No 575/2013	Institutions shall report the gross jump-to-default (JTD) amount for the specific exposure.
0170	Currency		The reporting currency of the institution shall be reported (the reported value shall follow the ISO 4217 currency designation).
0180-0200	EBA portfolio currency results	Annex V, Sections 3 and 4, to this Regulation and Articles 325y, 325aa and 325ad of	The values shall be reported following the instructions for column 0030 but translated at the ECB spot exchange rate associated with the currency of the portfolio as defined in Annex V, Sections 3 and 4 to this Regulation.

EBA Regular Use

		Regulation (EU) No 575/2013	
0180	Notional	Article 325w(1), (2) and (5) of Regulation (EU) No 575/2013	<p>Where the risk class reported in column 0020 corresponds to ‘Instruments other than securitisation positions’, institutions shall report the notional amount of the instrument. The value shall correspond to the term V_{notional} in Article 325w(1) and (2) of Regulation (EU) No 575/2013 or the term V in Article 325w(5) of that Regulation, depending on the type of exposure.</p> <p>The cell shall be left blank where none of the above cases applies or where the institution does not explicitly calculate or use the amount to be reported in this column in order to estimate the Gross JTD amount.</p>
0190	P&L + Adjustment	Article 325w(1), (2) and (5) of Regulation (EU) No 575/2013	<p>Institutions shall report the sum of P&L and Adjustment for each exposure:</p> <ul style="list-style-type: none"> - Where the risk class reported in column 0020 corresponds to ‘Instruments other than securitisation positions’ and the reported exposure is a long exposure, institutions shall report the sum of $P\&L_{\text{long}}$ and $\text{Adjustment}_{\text{long}}$ in accordance with Article 325w(1) of Regulation (EU) No 575/2013. - Where the risk class reported in column 0020 corresponds to ‘Instruments other than securitisation positions’ and the reported exposure is a short exposure, institutions shall report the sum of $P\&L_{\text{short}}$ and $\text{Adjustment}_{\text{short}}$ in accordance with Article 325w(2) of that Regulation. <p>The cell shall be left blank where none of the above cases applies or where the institution does not explicitly calculate or use the amount to be reported in this column in order to estimate the Gross JTD amount.</p>
0200	Gross JTD amountW	Article 325v(1), point (c), Article 325w(1), (2) and (5), Article 325z(1) and Article 325ac(2) of Regulation (EU) No 575/2013	<p>Institutions shall report the gross jump-to-default (JTD) amount for the specific exposure.</p>

C 120.05 – DRC. OFR COMPOSITION BY PORTFOLIO

Instructions concerning sheets (z-axis)

Label	Legal reference	Instructions
Portfolio	Annex V, Sections 3, 4 and 5, to this Regulation	The number of the portfolio taken from Annex V to this Regulation shall be reported.

Column	Label	Legal reference	Instructions
0010	Risk class	Article 325v(2) of Regulation (EU) No 575/2013	<p>The risk class for which default risk requirement are reported in columns 0030 and 0040 shall be reported. The answer shall be one of the following instrument types:</p> <p>(a) ‘Instruments other than securitisation positions’; (b) ‘securitisation positions that are not included in the ACTP’; (c) ‘securitisation positions that are included in the ACTP’.</p>
0020	Bucket1	Article 325y(3), Article 325aa(4) and Article 325ad(2) of Regulation (EU) No 575/2013	<p>The bucket shall be reported.</p> <p>Where the risk class reported in column 0010 corresponds to ‘Instruments other than securitisation positions’, the answer shall be one of the following:</p> <p>(a) ‘corporates’; (b) ‘sovereigns’; (c) ‘local governments/municipalities’.</p> <p>Where instead the risk class reported in column 0010 corresponds to ‘securitisation positions that are not included in the ACTP’, the answer shall be one of the following:</p> <p>(d) ‘ABCP - Asia’; (e) ‘ABCP - Europe’; (f) ‘ABCP - North America’; (g) ‘ABCP - Rest of the world’; (h) ‘Auto loans/leases - Asia’; (i) ‘Auto loans/leases - Europe’; (j) ‘Auto loans/leases - North America’; (k) ‘Auto loans/leases - Rest of the world’; (l) ‘Collateralised debt obligations squared (CDO-squared) - Asia’; (m) ‘Collateralised debt obligations squared (CDO-squared) - Europe’; (n) ‘Collateralised debt obligations squared (CDO-squared) - North America’;</p>

			<ul style="list-style-type: none"> (o) 'Collateralised debt obligations squared (CDO-squared) - Rest of the world'; (p) 'Collateralised loan obligations - Asia'; (q) 'Collateralised loan obligations - Europe'; (r) 'Collateralised loan obligations - North America'; (s) 'Collateralised loan obligations - Rest of the world'; (t) 'Commercial mortgage-backed securities (CMBS) - Asia'; (u) 'Commercial mortgage-backed securities (CMBS) - Europe'; (v) 'Commercial mortgage-backed securities (CMBS) - North America'; (w) 'Commercial mortgage-backed securities (CMBS) - Rest of the world'; (x) 'Credit cards - Asia'; (y) 'Credit cards - Europe'; (z) 'Credit cards - North America'; (aa) 'Credit cards - Rest of the world'; (bb) 'Other retail - Asia'; (cc) 'Other retail - Europe'; (dd) 'Other retail - North America'; (ee) 'Other retail - Rest of the world'; (ff) 'Other wholesale - Asia'; (gg) 'Other wholesale - Europe'; (hh) 'Other wholesale - North America'; (ii) 'Other wholesale - Rest of the world'; (jj) 'Residential mortgage-backed securities (RMBS) - Asia'; (kk) 'Residential mortgage-backed securities (RMBS) - Europe'; (ll) 'Residential mortgage-backed securities (RMBS) - North America'; (mm) 'Residential mortgage-backed securities (RMBS) - Rest of the world'; (nn) 'Small and medium-sized enterprises (SMEs) - Asia'; (oo) 'Small and medium-sized enterprises (SMEs) - Europe'; (pp) 'Small and medium-sized enterprises (SMEs) - North America'; (qq) 'Small and medium-sized enterprises (SMEs) - Rest of the world'; (rr) 'Student loans - Asia'; (ss) 'Student loans - Europe'; (tt) 'Student loans - North America'; (uu) 'Student loans - Rest of the world'.
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EBA Regular Use

			Where instead the risk class reported in column 0010 corresponds to ‘securitisation positions that are included in the ACTP’, the answer shall be ‘securitisations that are included in the ACTP’.
0030	Bucket2	Article 325ad(2) of Regulation (EU) No 575/2013	Where the risk class reported in column 0010 corresponds to ‘securitisation positions that are included in the ACTP’, the answer shall be the name of the index, otherwise it shall be left (NUL)
0040	Own funds requirements (Reporting currency results)	Articles 325y, 325aa and 325ad of Regulation (EU) No 575/2013	Own funds requirements for default risk shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation). The values shall be reported in the institution’s reporting currency and shall be expressed with a minimum precision of two decimal places.
0050	Reporting currency		The reporting currency of the institution shall be reported (the reported value shall follow the ISO 4217 currency designation).
0060	Own funds requirements (EBA portfolio currency results)	Annex V, Sections 3 and 4, to this Regulation and Articles 325y, 325aa and 325ad of Regulation (EU) No 575/2013	The values shall be reported following the instructions for column 0030 but translated at the ECB spot exchange rate associated with the currency of the portfolio as defined in Annex V, Sections 3 and 4, to this Regulation.

C 120.06 – ASA. OFR

Column	Label	Legal reference	Instructions
0010	Portfolio number	Annex V, Sections 3, 4 and 5, to this Regulation	The number of the portfolio taken from Annex V to this Regulation shall be reported.
0020-0040	Reporting currency results	Annex V, Sections 3 and 4, to this Regulation	
0020	SBM OFR	Article 325h of Regulation (EU) No 575/2013	Own funds requirements for the sensitivities-based method of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio.
0030	DRC OFR	Article 325v of Regulation (EU) No 575/2013	Own funds requirements for the default risk requirement of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio.
0040	RRAO OFR	Article 325u of Regulation (EU) No 575/2013	Own funds requirements for the residual risk add-on of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio.
0050-0070	EBA portfolio currency results	Annex V, Sections 3 and 4, to this Regulation	When the reporting currency of the institution is different from the EBA portfolio currencies specified in Annex V, Sections 3 and 4 to this Regulation, the institutions shall convert the reporting currency at the applicable ECB spot exchange rate.
0050	SBM OFR	Article 325h of Regulation (EU) No 575/2013	Own funds requirements for the sensitivities-based method of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio.
0060	DRC OFR	Article 325v of Regulation (EU) No 575/2013	Own funds requirements for the default risk requirement of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio.
0070	RRAO OFR	Article 325u of Regulation (EU) No 575/2013	Own funds requirements for the residual risk add-on of the alternative standardised approach shall be reported for the “RM (and final ASA) final reference date” (as specified in Annex V, Section 1, point (b) to this Regulation) for each portfolio.

Table: guidance for the reporting of templates 106.01 (column 0010) and 120.01 (column 0020)

- The column "risk class" refers to Article 325d(1) of Regulation (EU) No 575/2013. The following acronyms are used to denote the risk classes:

- (a) "GIRR" (general interest rate risk);
- (b) "CSR_NON_SEC" (credit spread risk (CSR) for non-securitisation);
- (c) "CSR_SEC_NON_ACTP" (credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR));
- (d) "CSR_SEC_ACTP" (credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR));
- (e) "EQ" (equity risk);
- (f) "CM" (commodity risk);
- (g) "FX" (foreign exchange risk).

- The column "component" refers to Article 325e(1) of Regulation (EU) No 575/2013. The following acronyms are used to denote the components of the sensitivities-based method:

- (a) "DELTA" (delta risk);
- (b) "VEGA" (vega risk);
- (c) "CURVATURE" (curvature risk).

- The column "maturity" refers to the maturity of the risk factor, where risk factors are defined along specified vertices following the Articles 325l, 325m, 325n, 325o, 325p, 325q of Regulation (EU) No 575/2013. For vega general interest rate risk factors as specified in Article 325l(7) of that Regulation two maturities are given and separated by a hyphen (e.g. "0,5 years - 0,5 years"), the first refers to the maturity of the option and the second to residual maturity of the underlying of the option at the expiry date of the option.

- The column "additional specifications" further specifies the respective risk factor with regards to the distinction between inflation risk and cross-currency basis risk factors according to Article 325l of Regulation (EU) No 575/2013, the distinction between risk factors relating to debt instruments and risk factors relating to credit default swaps according to Articles 325m and 325n of that Regulation, the distinction between equity spot price and equity repo rate risk factors according to Article 325o of that Regulation and the distinction between the upward net curvature risk position of that risk factor (CVRk+) or the downward net curvature risk position of that risk factor (CVRk-) as specified in Article 325g of that Regulation.

Risk class	Component	Maturity	Additional specification	Risk factor identifier	Legal reference
CM	DELTA	0 years		CM D 00.00	Article 325p of Regulation (EU) No 575/2013
CM	DELTA	0,25 years		CM D 00.25	Article 325p of Regulation (EU) No 575/2013

EBA Regular Use

CM	DELTA	0,5 years		CM D 00.50	Article 325p of Regulation (EU) No 575/2013
CM	DELTA	1 year		CM D 01.00	Article 325p of Regulation (EU) No 575/2013
CM	DELTA	2 years		CM D 02.00	Article 325p of Regulation (EU) No 575/2013
CM	DELTA	3 years		CM D 03.00	Article 325p of Regulation (EU) No 575/2013
CM	DELTA	5 years		CM D 05.00	Article 325p of Regulation (EU) No 575/2013
CM	DELTA	10 years		CM D 10.00	Article 325p of Regulation (EU) No 575/2013
CM	DELTA	15 years		CM D 15.00	Article 325p of Regulation (EU) No 575/2013
CM	DELTA	20 years		CM D 20.00	Article 325p of Regulation (EU) No 575/2013
CM	DELTA	30 years		CM D 30.00	Article 325p of Regulation (EU) No 575/2013
CM	VEGA	0,5 years		CM V 00.50	Article 325p of Regulation (EU) No 575/2013
CM	VEGA	1 year		CM V 01.00	Article 325p of Regulation (EU) No 575/2013
CM	VEGA	3 years		CM V 03.00	Article 325p of Regulation (EU) No 575/2013
CM	VEGA	5 years		CM V 05.00	Article 325p of Regulation (EU) No 575/2013
CM	VEGA	10 years		CM V 10.00	Article 325p of Regulation (EU) No 575/2013
CM	CURVATURE		Upward shift	CM CU	Articles 325p, 325g of Regulation (EU) No 575/2013
CM	CURVATURE		Downward shift	CM CD	Articles 325p, 325g of Regulation (EU) No 575/2013
CSR NON SEC	DELTA	0,5 years	Debt instrument	CSR NON SEC D 00.50 DEBT	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	DELTA	1 year	Debt instrument	CSR NON SEC D 01.00 DEBT	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	DELTA	3 years	Debt instrument	CSR NON SEC D 03.00 DEBT	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	DELTA	5 years	Debt instrument	CSR NON SEC D 05.00 DEBT	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	DELTA	10 years	Debt instrument	CSR NON SEC D 10.00 DEBT	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	DELTA	0,5 years	Credit Default Swap	CSR NON SEC D 00.50 CDS	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	DELTA	1 year	Credit Default Swap	CSR NON SEC D 01.00 CDS	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	DELTA	3 years	Credit Default Swap	CSR NON SEC D 03.00 CDS	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	DELTA	5 years	Credit Default Swap	CSR NON SEC D 05.00 CDS	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	DELTA	10 years	Credit Default Swap	CSR NON SEC D 10.00 CDS	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	VEGA	0,5 years		CSR NON SEC V 00.50	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	VEGA	1 year		CSR NON SEC V 01.00	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	VEGA	3 years		CSR NON SEC V 03.00	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	VEGA	5 years		CSR NON SEC V 05.00	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	VEGA	10 years		CSR NON SEC V 10.00	Article 325m of Regulation (EU) No 575/2013
CSR NON SEC	CURVATURE		Upward shift	CSR NON SEC CU	Articles 325m, 325g of Regulation (EU) No 575/2013
CSR NON SEC	CURVATURE		Downward shift	CSR NON SEC CD	Articles 325m, 325g of Regulation (EU) No 575/2013
CSR SEC ACTP	DELTA	0,5 years	Debt instrument	CSR SEC ACTP D 00.50 DEBT	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	DELTA	1 year	Debt instrument	CSR SEC ACTP D 01.00 DEBT	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	DELTA	3 years	Debt instrument	CSR SEC ACTP D 03.00 DEBT	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	DELTA	5 years	Debt instrument	CSR SEC ACTP D 05.00 DEBT	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	DELTA	10 years	Debt instrument	CSR SEC ACTP D 10.00 DEBT	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	DELTA	0,5 years	Credit Default Swap	CSR SEC ACTP D 00.50 CDS	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	DELTA	1 year	Credit Default Swap	CSR SEC ACTP D 01.00 CDS	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	DELTA	3 years	Credit Default Swap	CSR SEC ACTP D 03.00 CDS	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	DELTA	5 years	Credit Default Swap	CSR SEC ACTP D 05.00 CDS	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	DELTA	10 years	Credit Default Swap	CSR SEC ACTP D 10.00 CDS	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	VEGA	0,5 years		CSR SEC ACTP V 00.50	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	VEGA	1 year		CSR SEC ACTP V 01.00	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	VEGA	3 years		CSR SEC ACTP V 03.00	Article 325n of Regulation (EU) No 575/2013

EBA Regular Use

CSR SEC ACTP	VEGA	5 years		CSR SEC ACTP V 05.00	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	VEGA	10 years		CSR SEC ACTP V 10.00	Article 325n of Regulation (EU) No 575/2013
CSR SEC ACTP	CURVATURE		Upward shift	CSR SEC ACTP CU	Articles 325n, 325g of Regulation (EU) No 575/2013
CSR SEC ACTP	CURVATURE		Downward shift	CSR SEC ACTP CD	Articles 325n, 325g of Regulation (EU) No 575/2013
CSR SEC NON ACTP	DELTA	0,5 years	Debt instrument	CSR SEC NON ACTP D 00.50 DEBT	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	DELTA	1 year	Debt instrument	CSR SEC NON ACTP D 01.00 DEBT	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	DELTA	3 years	Debt instrument	CSR SEC NON ACTP D 03.00 DEBT	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	DELTA	5 years	Debt instrument	CSR SEC NON ACTP D 05.00 DEBT	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	DELTA	10 years	Debt instrument	CSR SEC NON ACTP D 10.00 DEBT	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	DELTA	0,5 years	Credit Default Swap	CSR SEC NON ACTP D 00.50 CDS	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	DELTA	1 year	Credit Default Swap	CSR SEC NON ACTP D 01.00 CDS	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	DELTA	3 years	Credit Default Swap	CSR SEC NON ACTP D 03.00 CDS	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	DELTA	5 years	Credit Default Swap	CSR SEC NON ACTP D 05.00 CDS	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	DELTA	10 years	Credit Default Swap	CSR SEC NON ACTP D 10.00 CDS	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	VEGA	0,5 years		CSR SEC NON ACTP V 00.50	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	VEGA	1 year		CSR SEC NON ACTP V 01.00	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	VEGA	3 years		CSR SEC NON ACTP V 03.00	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	VEGA	5 years		CSR SEC NON ACTP V 05.00	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	VEGA	10 years		CSR SEC NON ACTP V 10.00	Article 325n of Regulation (EU) No 575/2013
CSR SEC NON ACTP	CURVATURE		Upward shift	CSR SEC NON ACTP CU	Articles 325n, 325g of Regulation (EU) No 575/2013
CSR SEC NON ACTP	CURVATURE		Downward shift	CSR SEC NON ACTP CD	Articles 325n, 325g of Regulation (EU) No 575/2013
EQ	DELTA		Spot price	EQ D SPOT	Article 325o of Regulation (EU) No 575/2013
EQ	DELTA		Repo rate	EQ D REPO	Article 325o of Regulation (EU) No 575/2013
EQ	VEGA	0,5 years		EQ V 00.50	Article 325o of Regulation (EU) No 575/2013
EQ	VEGA	1 year		EQ V 01.00	Article 325o of Regulation (EU) No 575/2013
EQ	VEGA	3 years		EQ V 03.00	Article 325o of Regulation (EU) No 575/2013
EQ	VEGA	5 years		EQ V 05.00	Article 325o of Regulation (EU) No 575/2013
EQ	VEGA	10 years		EQ V 10.00	Article 325o of Regulation (EU) No 575/2013
EQ	CURVATURE		Upward shift	EQ CU	Articles 325o, 325g of Regulation (EU) No 575/2013
EQ	CURVATURE		Downward shift	EQ CD	Articles 325o, 325g of Regulation (EU) No 575/2013
FX	DELTA			FX D	Article 325q of Regulation (EU) No 575/2013
FX	VEGA	0,5 years		FX V 00.50	Article 325q of Regulation (EU) No 575/2013
FX	VEGA	1 year		FX V 01.00	Article 325q of Regulation (EU) No 575/2013
FX	VEGA	3 years		FX V 03.00	Article 325q of Regulation (EU) No 575/2013
FX	VEGA	5 years		FX V 05.00	Article 325q of Regulation (EU) No 575/2013
FX	VEGA	10 years		FX V 10.00	Article 325q of Regulation (EU) No 575/2013
FX	CURVATURE		Upward shift	FX CU	Articles 325q, 325g of Regulation (EU) No 575/2013
FX	CURVATURE		Downward shift	FX CD	Articles 325q, 325g of Regulation (EU) No 575/2013
GIRR	DELTA	0,25 years		GIRR D 00.25	Article 325l of Regulation (EU) No 575/2013
GIRR	DELTA	0,5 years		GIRR D 00.50	Article 325l of Regulation (EU) No 575/2013
GIRR	DELTA	1 year		GIRR D 01.00	Article 325l of Regulation (EU) No 575/2013
GIRR	DELTA	2 years		GIRR D 02.00	Article 325l of Regulation (EU) No 575/2013
GIRR	DELTA	3 years		GIRR D 03.00	Article 325l of Regulation (EU) No 575/2013
GIRR	DELTA	5 years		GIRR D 05.00	Article 325l of Regulation (EU) No 575/2013
GIRR	DELTA	10 years		GIRR D 10.00	Article 325l of Regulation (EU) No 575/2013
GIRR	DELTA	15 years		GIRR D 15.00	Article 325l of Regulation (EU) No 575/2013

EBA Regular Use

GIRR	DELTA	20 years		GIRR D 20.00	Article 325l of Regulation (EU) No 575/2013
GIRR	DELTA	30 years		GIRR D 30.00	Article 325l of Regulation (EU) No 575/2013
GIRR	DELTA		Inflation	GIRR D INF	Article 325l of Regulation (EU) No 575/2013
GIRR	DELTA		Cross-currency basis (over EUR)	GIRR D CRO EUR	Article 325l of Regulation (EU) No 575/2013
GIRR	DELTA		Cross-currency basis (over USD)	GIRR D CRO USD	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	0,5 years - 0,5 years		GIRR V 00.50 00.50	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	1 year - 0,5 years		GIRR V 01.00 00.50	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	3 years - 0,5 years		GIRR V 03.00 00.50	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	5 years - 0,5 years		GIRR V 05.00 00.50	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	10 years - 0,5 years		GIRR V 10.00 00.50	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	0,5 years - 1 year		GIRR V 00.50 01.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	1 year - 1 year		GIRR V 01.00 01.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	3 years - 1 year		GIRR V 03.00 01.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	5 years - 1 year		GIRR V 05.00 01.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	10 years - 1 year		GIRR V 10.00 01.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	0,5 years - 3 years		GIRR V 00.50 03.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	1 year - 3 years		GIRR V 01.00 03.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	3 years - 3 years		GIRR V 03.00 03.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	5 years - 3 years		GIRR V 05.00 03.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	10 years - 3 years		GIRR V 10.00 03.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	0,5 years - 5 years		GIRR V 00.50 05.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	1 year - 5 years		GIRR V 01.00 05.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	3 years - 5 years		GIRR V 03.00 05.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	5 years - 5 years		GIRR V 05.00 05.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	10 years - 5 years		GIRR V 10.00 05.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	0,5 years - 10 years		GIRR V 00.50 10.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	1 year - 10 years		GIRR V 01.00 10.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	3 years - 10 years		GIRR V 03.00 10.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	5 years - 10 years		GIRR V 05.00 10.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	10 years - 10 years		GIRR V 10.00 10.00	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	0,5 years	Inflation	GIRR V 00.50 INF	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	1 year	Inflation	GIRR V 01.00 INF	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	3 years	Inflation	GIRR V 03.00 INF	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	5 years	Inflation	GIRR V 05.00 INF	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	10 years	Inflation	GIRR V 10.00 INF	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	0,5 years	Cross-currency basis (over EUR)	GIRR V 00.50 CRO EUR	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	1 year	Cross-currency basis (over EUR)	GIRR V 01.00 CRO EUR	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	3 years	Cross-currency basis (over EUR)	GIRR V 03.00 CRO EUR	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	5 years	Cross-currency basis (over EUR)	GIRR V 05.00 CRO EUR	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	10 years	Cross-currency basis (over EUR)	GIRR V 10.00 CRO EUR	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	0,5 years	Cross-currency basis (over USD)	GIRR V 00.50 CRO USD	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	1 year	Cross-currency basis (over USD)	GIRR V 01.00 CRO USD	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	3 years	Cross-currency basis (over USD)	GIRR V 03.00 CRO USD	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	5 years	Cross-currency basis (over USD)	GIRR V 05.00 CRO USD	Article 325l of Regulation (EU) No 575/2013
GIRR	VEGA	10 years	Cross-currency basis (over USD)	GIRR V 10.00 CRO USD	Article 325l of Regulation (EU) No 575/2013
GIRR	CURVATURE		Upward shift	GIRR CU	Articles 325l, 325g of Regulation (EU) No 575/2013

EBA Regular Use

GIRR	CURVATURE		Downward shift	GIRR_CD	Articles 325l, 325g of Regulation (EU) No 575/2013
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