



Single Rulebook Q&A

Question ID	2019_4519
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
Article	99
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	Annex II
Date of submission	05/02/2019
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Disclose name of institution / entity	Yes
Name of institution / submitter	Kanika Taneja (HSBC)
Country of incorporation / residence	INDIA
Type of submitter	Individual
Subject matter	Col 040 of Corep: C 32.04 - Prudent Valuation: Concentrated Positions AVA (PRUVAL 4) report
Question	As per article 14 (details available below), col 040 of Corep C32.04 report is quite subjective. But to the best of our interpretation can we say that its a percentage value and is computed as Col 040 = (CONCENTRATED

	POSITIONS AVA (Col 080) / Total CONCENTRATED POSITIONS AVA)* 100
Background on the question	There is confusion around the data type for column Col 040: CONCENTRATED POSITION SIZE of C32.04 report. If its a percentage value then how to compute this value is something we are not sure of. As part of HSBC, we are very close to the Gabriel submissions, and hence would seek your help to get clarity on this field.
EBA answer	<p>According to Annex II, Part II of Regulation (EU) No 680/2014 (ITS on supervisory reporting) amended by Regulation (EU) No 2018/1627, institutions must report in column 0040 of template C 32.04 the following: "Size of the individual concentrated valuation position identified according to Article 14(1)(a) of the Delegated Regulation (EU) 2016/101 on prudent valuation, expressed in the unit described in column 0 050." Therefore, column 0040 is the numerical expression of the unit of measurement reported in column 050. Column 0050 is defined as follows: "Unit of size measure used internally as part of the identification of the concentrated valuation position to compute the concentrated position size referred in column 0 040. In the case of positions in bonds or equity, the unit used for internal risk management should be reported, such as "number of bonds", "number of shares" or "market value". In the case of position in derivatives, the unit used for internal risk management should be reported, such as "PV01; EUR per 1 basis point parallel yield curve shift". Hence, a percentage value is not admissible in column 0040 of template C 32.04.</p> <p>Furthermore, DPM Data Point model published by the EBA clearly states that column 40 must be a number. In fact, data type of metric ri551 is "Decimal ".</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2019_4519

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