



Single Rulebook Q&A

Question ID	2019_4626
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	Reporting framework 2.8 Annex 1 Template C 32.2
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Diversification benefits of upside uncertainty in column 0120 C 32.02
Question	Where should diversification benefits of the upside uncertainty shall be included?
Background on the question	In our opinion the upside uncertainty in column 0120 should show symmetric results in comparison with AVAs in column 0110 if the underlying market data shows a symmetric distribution. Because the design of the C 32.02 template is not symmetric (For AVAs diversification benefits are separated while for upside uncertainty this is not the case) it is difficult to generate the

	consistency in all columns.
EBA answer	In template C 32.02 of Annex I to Regulation (EU) No 680/2014 (ITS on supervisory reporting) diversification benefit on upside uncertainty should be captured in rows 0010-0030 column 120. Rows 0090-0130 column 120 should be pre-diversification upside uncertainty. As a matter of fact, rows 0090-130 are a subset of row 0040 which does not include diversification benefits.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2019_4626

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