

PART I: GENERAL INSTRUCTIONS

1. STRUCTURE AND CONVENTIONS

1.1. STRUCTURE

1. Overall, the framework consists of five blocks of templates:
 - (a) capital adequacy, an overview of regulatory capital; total risk exposure amount;
 - (b) group solvency, an overview of the fulfilment of the solvency requirements by all individual entities included in the scope of consolidation of the reporting entity;
 - (c) credit risk (including counterparty, dilution and settlement risks);
 - (d) market risk (including position risk in trading book, foreign exchange risk, commodities risk and CVA risk);
 - (e) operational risk.
2. For each template legal references are provided. Further detailed information regarding more general aspects of the reporting of each block of templates, instructions concerning specific positions as well as validation rules are included in this part of this Implementing Regulation.
3. Institutions shall report only those templates that are relevant depending on the approach used for determining own funds requirements.

1.2. NUMBERING CONVENTION

4. The document follows the labelling convention set in points 5 to 8, when referring to the columns, rows and cells of the templates. Those numerical codes are extensively used in the validation rules.
5. The following general notation is followed in the instructions: {Template; Row; Column}.
6. In the case of validations inside a template, in which only data points of that template are used, notations do not refer to a template: {Row; Column}.
7. In the case of templates with only one column, only rows are referred to. {Template; Row}
8. An asterisk sign is used to express that the validation is done for the rows or columns specified before.

1.3. SIGN CONVENTION

9. Any amount that increases the own funds or the capital requirements shall be reported as a positive figure. On the contrary, any amount that reduces the total own funds or the capital requirements shall be reported as a negative figure. Where there is a negative sign (-) preceding the label of an item, no positive figure is expected to be reported for that item.

1.4. ABBREVIATIONS

- 9a. For the purposes of this Annex, Regulation (EU) No 575/2013 of the European Parliament and of the Council ⁽¹⁾ is referred to as “CRR”, Directive 2013/36/EU of the European Parliament and of the Council ⁽²⁾ is referred to as “CRD”, Directive 2013/34/EU of the European Parliament and of the Council ⁽³⁾ is referred to as “AD” and Council Directive 86/635/EEC ⁽⁴⁾ is referred to as “BAD”.

⁽¹⁾ Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).

⁽²⁾ Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176 27.6.2013, p. 338).

⁽³⁾ Directive 2013/34/EU of the European Parliament and of the Council on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

⁽⁴⁾ Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions (OJ L 372, 31.12.1986, p. 1).