Reporting Instructions for the COVID-19 reporting templates

Part I: General Instructions

Reporting population

The COVID-19 reporting is expected to be submitted by all Significant Institutions at the highest level of consolidation. In addition, selected Targeted Subsidiaries in the scope of the Short Term Exercise collected for SREP purposes (STE) should also be in scope of the COVID-19 reporting. All templates are expected to be reported by all institutions in scope.

Exception: for the Market Risk templates, some tables have to be reported by a sub-set of institutions meeting certain criteria (please refer to the Market Risk section for further details).

Structure of the reporting

The COVID-19 reporting rests on three main blocks: (A) Overview and Operational Continuity, (B) Credit Risk[1] and (C) Market Risk which are further described in the following sections.

Reporting frequency and submission dates

The first reporting reference date is 31 May 2020 but banks are exceptionally expected to submit information on Moratoria and State Guaranties[2] also for 31 March 2020. The first remittance date is 26 June 2020.

Following this transitional phase, the COVID-19 reporting is expected to be reported with a monthly frequency according to the below calendar.

In order to avoid double reporting of information already collected in the context of the regular FINREP/COREP and STE, reporting submissions with quarter end reference dates can only include data points not overlapping with these common reporting ("light template").

Template	Reference Date	Remittance date	Cells in blue can be left empty (Light Template)
Information on Moratoria and State Guaranties [3]	31.03.2020	26.06.2020	Yes
All templates [4]	31.05.2020	26.06.2020	No
All templates [4]	30.06.2020	24.07.2020	Yes
All templates [4]	31.07.2020	28.08.2020	No
All templates [4]	31.08.2020	25.09.2020	No
All templates [4]	30.09.2020	30.10.2020	Yes
All templates [4]	31.10.2020	27.11.2020	No
All templates [4]	30.11.2020	23.12.2020	No
All templates [4]	31.12.2020	29.01.2021	Yes

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[1] Including Committed lines and general information loans and advances templates as well as information on Moratoria and State guarantees, as per the templates developed by the EBA on this matter

[2] As per the templates developed by the EBA on this matter

[3] As per the templates developed by the EBA on this matter

[4] Including the templates on Moratoria and State guarantees developed by the EBA on this matter

Conventions

The template should not be modified in its content (i.e. deleting/rearranging sheets or editing cells format/content). Data points shadowed in grey means that the corresponding data point should not be reported (i.e. is either automatically calculated or not applicable at this stage) and 'of which' refers to an item that is a subset of a higher-level category. All amounts should be reported in EUR. All currencies should be converted into EUR, if not explicitly asked for other currencies. Banks should not use "n/a" or any other non-numerical characters in cells where digits are requested. Empty cells mean that the institution is unable to deliver the required information. Cells filled with 0 mean that the value is actually 0. Cells with text should not exceed 3,900 characters.

Abbreviations

For the purpose of this Annex, the following abbreviations are applied:

(a) 'CRR': Regulation (EU) No 575/2013;

(b) 'IFRS': 'International financial reporting standards' as defined in Article 2 of the Regulation (EC) No 1606/2002;

(c) 'National GAAP': nationally generally accepted accounting principles developed under Directive 86/635/EEC;

(d) 'NACE codes': codes in Regulation (EC) No 1893/2006 of the European Parliament and of the Council[5];

(e) 'EBA Guidelines on moratoria': EBA Guidelines on legislative and non-legislative moratoria on loan repayments applied in light of the COVID-19 crisis[6];

(f) 'ITS': Implementing Regulation (EU) No 680/2014[7].

Part II: Overview templates

Structure of the Overview and Operational Continuity templates

The following sheets are included in this part of the COVID-19 reporting: (1) Balance Sheet and P&L, (2) Regulatory requirements and (3) Operational continuity and risk.

General remarks

Where relevant, the definitions used in the template above are based on definitions and concepts defined in Commission Implementing Regulation (EU) No 680/2014 (hereinafter, ITS on Supervisory Reporting). More specifically, Tab 1 (Balance Sheet and P&L) and 2 (Regulatory requirements) are mainly based on the information included in Annex I ('COREP') and Annex III and Annex IV

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[5] Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

[6] EBA/GL/2020/02.

[7] COMMISSION IMPLEMENTING REGULATION (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council.

('FINREP'), and should be filled in by the reporting institutions according to the instructions in Annex II and Annex V of the ITS on Supervisory Reporting respectively.

Reporting institutions should fill in the template according to the mapping with the ITS on Supervisory Reporting as provided in the reporting template. Where a mapping with the ITS on Supervisory reporting does not exist, specific instructions for row and columns are provided in the paragraphs below and should be applied by reporting institutions when filling-in the templates.

For financial information, the instructions should be applied by both institutions that use national accounting standards (national GAAP) and institutions that use IFRS in their public financial statements respectively, unless otherwise provided.

For items which projections are requested, these should be updated only if reporting institution has updated the internal assumptions underlying its yearly budget, capital or liquidity/funding plans. If no update to the projection figures has occurred with respect to the previous reference date, the same figures as the previous reference date would be reported. Changes to assumptions underlying the projection figures should be explained in the comment section.

Instructions concerning specific rows:

Table	Row	Legal references and instructions
Table 1.1	0070	**Of which: Reclassification from Fair Value measurement to Amortised cost** Carrying amount of Debt Instruments which have been reclassified from fair value measurement to amortised cost. The figure should reflect the total carrying amount of debt instruments reclassified from fair value to amortized cost since 1 March 2020.
Table 2.3	0030	**NSFR - Available Stable Funding** The total amount of Available Stable Funding amount according to the instructions provided in the Liquidity section of the Short Term Exercise collected for SREP purposes (STE).
Table 2.3	0040	**NSFR - Required Stable Funding** The total amount of Required Stable Funding amount according to the instructions provided in the Liquidity section of the Short Term Exercise collected for SREP purposes (STE).
Table 2.3	0050	**CBC eligible for internal reporting purposes** The total amount of counterbalancing capacity that is recognized internally for internal liquidity assessments and managerial reporting purposes.
Table 3.1	0010 - 0040	The figures related to staff should be expressed in Full Time Equivalent (FTEs) and referred to the internal perimeter of the institution (i.e. excluding subcontractors or third party staff)
Table 3.1	0040	**Of which: not available** The figures related to staff (expressed in FTEs) which cannot perform the tasks they would be normally assigned to because of reasons directly or indirectly connected to Covid-19 (e.g. staff member is infected by Covid-19,

Table	Column	Legal references and instructions
		staff is quarantining without access to remote working etc.).
Table 3.1	0070	**Number of customer complaints received** Please consider here the number of complaints received that are connected with business continuity issues experiences at the institutions (e.g. system unavailability, longer time to respond to customers etc.)
Table 3.1	0100	**Average amount withdrawn at ATM/Branches (net withdrawals)** Monthly average of daily net withdrawals i.e. sum of daily net withdrawals divided by the number of days of the month
Table 3.1	0110	**Total amount of intraday missed payments/settlements due to system failure** Include any payments or settlements missed either as a result of IT issues on the institutions side or on your counterparty's side. Please include both payments expected to be paid and received.
Table 3.2	0010	**Operational incidents connected to Covid-19 outbreak** Include here figures for each column considering operational events directly or indirectly connected to the Covid-19 outbreak (e.g. unavailability of payment infrastructure due to system failure because of massive remote working due to Covid-19 etc.). Please consider only events occurred in the month of the reference date.

Instructions concerning specific columns:

Table	Column	Legal references and instructions
Table 1.1, 1.2, 1.3	0010, 0020	The carrying amount as defined in Annex V of ITS on Supervisory reporting for the current reference date (0010) and the best effort estimate for the year-end projection (0020) based on the most recent projections made by the reporting institution considering the effects of the COVID-19 outbreak and available at the corresponding reporting date.
Table 1.4	0010, 0020	The amount as defined in Annex V of ITS on Supervisory reporting for the current reference date (0010) and the best effort estimate for the year-end projection (0020) based on the most recent projections made by the reporting institution considering the effects of the COVID-19 outbreak and available at the corresponding reporting date.
Table 2.1, 2.2	0010, 0020	The amount as defined in Annex II of ITS on Supervisory reporting for the current reference date (0010) and the best effort estimate for the year-end projection (0020) based on the most recent projections made by the reporting institution considering the effects of the COVID-19 outbreak and available at the corresponding reporting date.
Table 2.3	0010, 0020, 0030	The value (rows 0010 and 0020) as defined in Annex II of ITS on Supervisory reporting, the total (rows 0030 and 0040) according to the instructions provided in the Liquidity section of the Short Term Exercise collected for SREP purposes (STE) and the internal estimation (row 0050) for the current reference date (0010), the best effort estimate for the current reference period plus one additional month (0020) for rows 0010, 0020 and 0050.
Table 2.4	0020	The target LCR or CET1 ratio that the institution plans to maintain on average according to budget/capital plan baseline. Figures for the ratios in column 0020 have to be reported according to the COREP format (e.g. a CET1 ratio of 12.678% has to be reported as 0.12678)

Table 2.4	0030	The level of the recovery indicator threshold (according to definition used in Recovery Plan Standardized Reporting Template (SRT)) for LCR and CET1 which identifies the points at which appropriate actions referred to in the recovery plan may be taken. Figures for the ratios in column 0030 have to be reported according to the COREP format (e.g. a CET1 ratio of 12.678% has to be reported as 0.12678)
Table 3.1	0030	Pre Covid-19 figures in column 0030 should be reported only once in correspondence of the first reporting date.
Table 3.2	0020	Estimated impact should be measured as the Gross loss as defined in Annex II of ITS on Supervisory reporting for the reporting.
Table 3.2	0040	Please include only description of the events which gross loss amount is above € 10.000
Table 3.1	0020	Please include here any additional information (both quantitative and qualitative) at sub-consolidated level or for particular geographical area that might be relevant when analyzing the consolidated figure. E.g. consider if there is a spike on daily withdrawals in particular subsidiaries or geographies, or if operational losses are mainly stemming from particular sub-entities or geographies.
Table 3.2	0030	Please include here any additional information (both quantitative and qualitative) at sub-consolidated level or for particular geographical area that might be relevant when analyzing the consolidated figure. E.g. consider if there are substantial amounts of incidents stemming from particular subsidiaries or geographies.

Part III: Credit Risk Templates

Structure of the Credit Risk Template

The following tables are included in this part of the reporting requirements:

1. Information on Moratoria and State Guarantees[8]

The institutions in scope should report as per the templates and instructions designed by the EBA on monthly basis as per the reporting and remittance dates outlined in Part I of these instructions.

All ITS definitions in the EBA templates and instructions should be linked to the applicable ITS package as at the reporting reference date (i.e. v2.8 before 30 June 2020 and v2.9 as of 30 June 2020).

2. Information on Loans and Advances:

Table 4.1 - General information on loans and advances;

Table 4.2 - Breakdown of loans and advances to Non-financial corporations by NACE codes.

3. Committed lines template:

Table 5 - Use of committed facilities

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[8] As per the templates (attached) and instructions (https://eba.europa.eu/sites/default/documents/files/document_library/Publications/Guidelines/2020/884433/EBA%20GL%202020%2007%20Annex%202%20-%20Covid-19%20reporting%20instructions.pdf) developed by the EBA on this matter

Table 4.1 Information on loans and advances

General remarks

- The template provides a breakdown of the gross carrying amount and the related loss allowances by status of exposures (performing and non-performing), leveraging fully on the information and definitions reported in the FINREP templates F18 and F19 on quarterly basis;
- All ITS definitions below should be linked to the applicable ITS package as at the reporting date (i.e. v2.8 before 30 June 2020 and v2.9 as of 30 June 2020).

Instructions concerning specific positions

Columns	Instructions
0010	**Gross carrying amount** Paragraph 34 of Part 1 of Annex V to ITS. The amount reported in this column corresponds to the sum of amounts reported in columns 0020 and 0040.
0020	**Performing** Paragraph 34 of Part 1 and paragraphs 213-239 of Part 2 of Annex V to ITS.
0030	**Of which: exposures with forbearance measures** Article 47b CRR; paragraph 34 of Part 1 and paragraphs 240-268 of Part 2 of Annex V to ITS.
0040	**Non-performing** Article 47a (3) CRR; paragraph 34 of Part 1 and paragraphs 213-239 of Part 2 of Annex V to ITS.
0050	**Of which: exposures with forbearance measures** Article 47b CRR; paragraph 34 of Part 1 and paragraphs 240-268 of Part 2 of Annex V to ITS.
0060	**Of which: Unlikely to pay that are not past-due or past-due <= 90 days** Paragraphs 34 and paragraph 236 of Part 2 of Annex V to ITS.
0070	**Accumulated impairment, accumulated negative changes in fair value due to credit risk** Paragraphs 69-71 of Part 2 of Annex V to ITS. The amounts reported in this column correspond to the sum of the amounts reported in columns 0080 and 0100.
0080	**Performing** Paragraphs 69-71 and paragraphs 213-239 of Part 2 of Annex V to ITS.
0090	**Of which: exposures with forbearance measures** Paragraphs 69-71 and paragraphs 240-268 of Part 2 of Annex V to ITS.

0100	**Non-performing** Paragraphs 69-71 and paragraphs 213-239 of Part 2 of Annex V to ITS.
0110	**Of which: exposures with forbearance measures** Paragraphs 69-71 and paragraphs 240-268 of Part 2 of Annex V to ITS.
0120	**Of which: Unlikely to pay that are not past-due or past-due <= 90 day** Paragraphs 69-71 and paragraph 236 of Part 2 of Annex V to ITS.

Rows	Instructions
0010	**Total Loans and Advances (FINREP – F18/F19)** This row should include the total amount of loans and advance under the relevant accounting portfolios as reported in FINREP. Institution should report the total of loans and advances that are required to be reported in Row 070, 191 and 221 of FINREP – F 18 and F 19.
0020	**Of which: Households** Letter (f) of paragraph 42 of Part 1 of Annex V to ITS.
0030	**Of which: Collateralised by residential immovable property** Letter (a) of paragraph 86 and paragraph 87 of Part 2 of Annex V to ITS.
0040	**Of which: Non-financial corporations** Letter (e) of paragraph 42 of Part 1 of Annex V to ITS.
0050	**Of which: Small and Medium-sized Enterprises** Letter (i) of paragraph 5 of Part 1 of Annex V to ITS.

Table 4.2 Breakdown of loans and advances to Non-financial corporations by NACE codes

General remarks

- The template provides a breakdown of the gross carrying amount and the related loss allowances by status of exposures (performing and non-performing), leveraging fully on the information and definitions reported in the FINREP template F06 on quarterly basis;
- All ITS definitions below should be linked to the applicable ITS package as at the reporting date (i.e. v2.8 before 30 June 2020 and v2.9 as of 30 June 2020).

Instructions concerning specific positions

Columns	Instructions
0010	**Gross carrying amount** Paragraph 34 of Part 1 of Annex V to ITS. The amount in this column corresponds to the sum of amounts reported in columns 0020 and 0030. The figures reported here should be the same as the ones usually reported in template F06 of FINREP.

0020	**Of which: Performing exposure**
	Paragraph 34 of Part 1 and paragraphs 213-239 of Part 2 of Annex V to ITS.
	The figures reported here should be the same as the ones usually reported in template F06 of FINREP.
0030	**Of which: Non-performing exposure**
	Article 47a (3) CRR; paragraph 34 of Part 1 and paragraphs 213-239 of Part 2 of Annex V to ITS.
	The figures reported here should be the same as the ones usually reported in template F06 of FINREP.
0040	**Accumulated impairment, accumulated negative changes in fair value due to credit risk**
	Paragraphs 69-71 of Part 2 of Annex V to ITS
	The figures reported here should be the same as the sum of column 021 and 022 usually reported in template F06 of FINREP.

Rows	Instructions
0010-0180	**Loans and advances broken-down by NACE codes**
	Regulation (EC) No 1893/2006 of the European Parliament and of the Council; paragraph 32 of Part 1 except for loans classified as 'held for trading', 'trading' and 'Held for sale' in accordance with the applicable accounting framework and paragraphs 91 and 92 of Part 2 of Annex V to ITS.

Table 5 - Use of committed facilities

General remarks

- The definitions and concepts used in template 5 should be considered as defined in the implementing technical standards (ITS) amending Commission Implementing Regulation (EU) 680/2014 on supervisory reporting of institutions with regard to COREP LCR and the corresponding template C 73 of Annex XXIV thereof.
- All ITS definitions below should be linked to the applicable ITS package v2.9.

Instructions concerning specific positions

Columns	Instructions
010	**Total amount**
	The total amount of committed facilities per reporting reference date subject to be drawn, representing the sum of the (020) drawn and (040) undrawn amount.
020	**Drawn amount**
	The amount that has been drawn per reporting reference date.
030	**Drawn amount from new or restructured committed facilities**
	The amount that has been drawn per reporting reference date for Committed facilities, that

	have been either new or restructured between the last reporting reference date and the current reporting reference date.
	For the first reporting reference date being 31 May 2020 the "last reporting date" is defined as 30 April 2020.
	For each following reporting reference date, the "last reporting reference date" is defined as the month-end date of the preceding month (for instance for the reference date 30.06.2020 the "last reporting reference date" is 31.05.2020 and the "current reporting reference date is 30.06.2020).
	This category should include both committed facilities to new borrowers as well as new or restructured committed facilities to existing borrowers that qualify as new lending.
	Restructured committed facilities to existing borrowers that qualify as new lending are defined as refinancings of previous debt with a new loan or a repackaging of several debts into a new loan and should be reported in this column.
040	**Undrawn amount** The available maximum amount that can be drawn per reference date.
050	**Undrawn amount from new or restructured committed facilities** The available maximum amount that can be drawn per reference date for Committed facilities, that have been either new or restructured between the last reporting reference date and the current reporting reference date. For the first reporting reference date being 31 May 2020 the "last reporting date" is defined as 30 April 2020. For each following reporting reference date, the "last reporting reference date" is defined as the month-end date of the preceding month (for instance for the reference date 30.06.2020 the "last reporting reference date" is 31.05.2020 and the "current reporting reference date is 30.06.2020). This category should include both committed facilities to new borrowers as well as new or restructured committed facilities to existing borrowers that qualify as new lending. Restructured committed facilities to existing borrowers that qualify as new lending are defined as refinancings of previous debt with a new loan or a repackaging of several debts into a new loan and should be reported in this column.

Rows	Instructions
010	**Committed credit facilities to retail customers** Instruction concerning specific row 480, Part 2 of Annex XXV to ITS. Credit institutions shall report on committed credit facilities as defined in Article 31(1) of Commission Delegated Regulation (EU) 2015/61 to retail customers as defined in Article 411 (2) of Regulation (EU) 575/2013.
020	**Of which: Small and Medium-sized Enterprises (SME)** Letter (i) of paragraph 5 of Part 1 of Annex V to ITS.
030	**Of which: Collateralised by immovable property** Letter (a) of paragraph 86 and paragraph 87 of Part 2 of Annex V to ITS.
040	**Of which: Credit for consumption** Letter (a) of paragraph 88 of Part 2 of Annex V to ITS.

050	**Committed credit facilities to non-financial customers other than retail customers** Instruction concerning specific row 490, Part 2 of Annex XXV to ITS. Credit institutions shall report on committed credit facilities as defined in Article 31(1) of Commission Delegated Regulation (EU) 2015/61 to customers that are neither financial customers in accordance with Article 411 (1) of Regulation (EU) 575/2013 nor retail customers in accordance with Article 411 (2) of Regulation (EU) 575/2013 and which have not been provided for the purpose of replacing funding of the client in situations where the client is unable to obtain funding requirements in the financial markets.
060 – 240	**Of which: to non-financial customers other than retail customers split by NACE Code.** NACE codes: codes in Regulation (EC) No 1893/2006 of the European Parliament and of the Council.
250	**Of which: Small and Medium-sized Enterprises (SME)** Letter (i) of paragraph 5 of Part 1 of Annex V to ITS.
260	**Committed credit facilities to credit institutions** Instruction concerning specific row 500, Part 2 of Annex XXV to ITS. Credit institutions shall report on committed credit facilities as defined in Article 31(1) of Commission Delegated Regulation (EU) 2015/61 provided to credit institutions.
270	**Committed credit facilities to regulated institutions other than credit institutions** Instruction concerning specific row 540, Part 2 of Annex XXV to ITS. Credit institutions shall report on committed credit facilities as defined in Article 31(1) of Commission Delegated Regulation (EU) 2015/61 provided to regulated financial institutions other than credit institutions.
280	**Committed credit facilities to other financial customers** Instruction concerning specific row 570, Part 2 of Annex XXV to ITS. Credit institutions are expected to report here on committed credit facilities as defined in Article 31(1) of Commission Delegated Regulation (EU) 2015/61 other than those reported [in the template rows] above to other financial customers.
290	**Committed liquidity facilities to non-financial customers other than retail customers** Instruction concerning specific row 600, Part 2 of Annex XXV to ITS. Credit institutions shall report on committed liquidity facilities as defined in Article 31(1) of Commission Delegated Regulation (EU) 2015/61 to customers that are neither financial customers in accordance with Article 411 (1) of Regulation (EU) 575/2013 nor retail customers in accordance with Article 411 (2) of Regulation (EU) 575/2013.
300	**Uncommitted funding facilities** Instruction concerning specific row 731, Part 2 of Annex XXV to ITS. Credit institutions shall report on uncommitted funding facilities referred to in Article 23(1) of Delegated Regulation (EU) 2015/61. Guarantees shall not be reported in this row.

PART IV: Market risk

Structure of the Market Risk Templates

The Market Risk reporting consists of one template. It is designed to focus on the 3 areas that are assumed to be the most impacted by the current market turmoil: (A) Market Risk, (B) Trading Revenue and re-pricing risk, and (C) Counterparty Credit Risk. It provides for each area the following information:

(A) Market Risk:
- General risk indicators (Regulatory market risk metrics and bank internal global stress test metric);
- Market risk sensitivities (focus on core risk factors both for trading and banking book exposures).

(B) Trading revenue and re-pricing risk for financial instruments at fair value in the trading book and in the banking book
- Main drivers of trading revenue;
- Fair value changes of financial instruments in the banking book measured at the fair value

(C) Counterparty Credit risk: This risk is observed from several angles:
- Current CCR exposures;
- Stress test CCR exposures (projection);
- Liquidity impact of market turmoil for collateralised/margined trades (CCP and OTC cleared SFTs, Derivatives & Long Settlement Transactions);

Scope of the reporting

This template includes seven distinct tables:

- Table 1 General risk indicators
- Table 2 Market sensitivities
- Table 3 Trading revenue
- Table 4 Fair value changes of instruments in the regulatory banking book measured at fair value through Other Comprehensive Income (at reporting date)
- Table 5 Current Counterparty Credit Risk exposure
- Table 6 Counterparty change - Stress test Exposure Value
- Table 7 CCP and OTC cleared SFTs, Derivatives & Long Settlement Transactions

All information should correspond to the amount calculated at the reporting date, unless otherwise stated.

Significant Institutions Reporting Sample

Table 1 to Table 4 of the template are expected to be filled in by all Significant Institutions at the highest level of consolidation and Targeted Subsidiaries as defined under Part I.

Table 5 to Table 7 are expected to be filled in by individual banks selected based on their size, the nature, scope and complexity of their activities. Banks having to report this information will be notified individually.

Reporting institutions should fill in the template according to the mapping with the ITS on Supervisory Reporting as indicated in the instruction and reported in the reporting template. Where a mapping with the ITS on Supervisory reporting does not exist, specific instructions for row and columns are provided in the paragraphs below and should be applied by reporting institutions when filling-in the templates.

Template Specific Instructions

Table 1: General risk indicators - *at reporting date*

This table provides a breakdown of regulatory VaR and stressed VaR (sVaR) figures according to the different market risks (debt, equity, FX, commodities) and other information relevant for the calculation of the own funds requirements. It as well provides the Total Risk Exposure Amount for the Standardised approach banks.

Columns	Instructions
0010	**VaR** It means the maximum potential loss that would result from a price change with a given probability over a specified time horizon. Articles 364(1) point (a) (i) and 365 (1) of CRR. *COREP C.24.00 C030*
0020	**Stressed VaR** It means the maximum potential loss that would result from a price change with a given probability over a specified time horizon obtained by using input calibrated to historical data from a continuous 12-months period of financial stress relevant to the institution's portfolio. Articles 364(1) point (b) (i) and 365 (1) of CRR. *COREP C.24.00 C050*
0030	**Own funds requirements** Referred to in Article 364 of CRR of all risk factors taking into account correlation effects, if applicable, plus incremental default and migration risk and all price of risks for CTP but excluding the Securitization capital charges for Securitization and nth-to-default credit derivative according to Article 364(2) of CRR. *COREP C.24.00 C120*
0040	**Number of overshootings** Article 366 of CRR. *COREP C.24.00 C140*
0050	**VaR Multiplication Factor (mc)** Article 366 of CRR. *COREP C.24.00 C150*
0060	**SVaR Multiplication Factor** **(ms)** Article 366 of CRR. *COREP C.24.00 C160*
0070	**Total Risk Exposure Amount** Risk exposure amount for position, foreign exchange and commodities risks under standardised approaches (SA). *COREP C02.00 C10*
0080	**Amount** Indicate the result of the bank's internal global market worst Stress test scenario
0090	**Description** Include the name of the internal worst global market stress test scenario, including a

	description of underlying main assumptions and computation reference date
0100	**Metric (PnL, MR RWA, EC, Other)** Indicate the metric of the internal global market worst Stress test scenario using the drop-down menu

Rows	Instructions
0010	**Total Positions** Corresponds to the part of position, foreign exchange and commodities risk referred to in Article 363(1) of CRR linked to the risk factors specified in Article 367(2) of CRR. *COREP C.24.00 R010*
0020	**Traded debt instruments** Corresponds to the part of position risk referred to in 363 (1) of CRR linked to the interest rates risk factors as specified in Article 367(2) of the CRR. *COREP C.24.00 R020* *In the case of column 0070, Risk Exposure amount refers to COREP C02.00 r540*
0030	**TDI - General risk** Corresponds to the part of position risk referred to in 363 (1) of CRR linked to the interest rates risk factors as specified in Article 367(2) of CRR. *COREP C.24.00 R030*
0040	**TDI - Specific risk** Corresponds to the part of position risk referred to in 363 (1) of CRR linked to the interest rates risk factors as specified in Article 367(2) of CRR. *COREP C.24.00 R040*
0050	**Equities** Corresponds to the part of position risk referred to in 363 (1) of CRR linked to the equity risk factors as specified in Article 367(2) of CRR. *COREP C.24.00 R050* *In the case of column 0070, Risk Exposure amount refer to COREP C02.00 r550*
0060	**Equities - General risk** General risk defined in Article 362 of CRR. *COREP C.24.00 R060*
0070	**Equities - Specific risk** Specific risk defined in Article 362 of CRR. *COREP C.24.00 R070*
0080	**Foreign Exchange risk** Articles 363(1) and 367 (2) of CRR. *COREP C.24.00 R080*

	In the case of column 0070, Risk Exposure amount refers to COREP C02.00 r560
0090	**Commodities risk** Articles 363(1) and 367 (2) of CRR. *COREP C.24.00 R090* *In the case of column 0070, Risk Exposure amount refers to COREP C02.00 r570*
0100	**Bank internal worst global market Stress test scenario** Include all requested information (columns 0080 to 0100) related to internal worst global market stress test scenario used internally for risk monitoring purposes, if any available at the reporting date (computation date no more than 1 month out-of-date)

Table 2: Market sensitivities - *Month-end*

This data request addresses all institutions on a 'best effort basis', irrespective of how capital requirements are calculated and reported (internal or standardized model). 'Best effort basis' means that banks are expected to fill the template based on the sensitivity calculation processes that they already have in place, but ensuring that their input is consistent, in terms of definition of sensitivities and mapping of risk factors, with the present instructions.

As a general comment, market sensitivities table is based on the STE SREP template, with some minor modifications. On one hand, for the sake of simplicity, it represents a reduced version of the table included in the STE SREP template, with some dimensions removed (i.e. sensitivities to IR and Credit Spread are not disentangled by tenor, and the geographical split is less granular in some cases). In such cases, the figures to be reported in this table would be the sum of the values that would be reported for the STE template (i.e. EUR IR sensitivity would be the sum of EUR IR sensitivities to the different tenors as specified in STE template). On the other hand, a new column has been added to isolate the sensitivities of the banking book positions measured at fair value through OCI.

For the purpose of this data collection, the Banking Book (BB) perimeter should only include all financial instruments measured at fair value (i.e. FVOCI, FVPL Mandatory and FVPL Option) which are not accounted for in the Trading Book. Therefore, as an example, sensitivities regarding items booked in the Fair Value Through Other Comprehensive Income (FVOCI) portfolio are expected to be reported under the Banking Book column, as they are accounted for at fair value while sensitivities regarding items measured at amortizing cost (i.e. HTC portfolio) are not expected to be included in Table 2 of the template.

Only Delta exposures are expected with regard to the Banking Book perimeter.

As a general rule, all cells are expected to be filled. If risk figures are not determined because underlying risks are immaterial, please fill in the cells with these low values or insert a 0 (zero) in the cell. If a cell is left blank, the data will be considered as missing and this uncertainty may lead to follow-up data requests.

Vega is expected to be reported only for equities, commodities and exchange rates. Separate indication according to the maturity of the derivative instrument is not requested. The amount of Vega exposure for a given index would be the sum of the Vega exposures of the whole book of options mapped to the relative index, irrespective of the different option maturities.

The same risk factor can be modelled in different ways in applications provided by external suppliers or developed internally for the management of market risk. Especially products with high degrees of

optionality are prone to alternative modelling approaches. Having in mind this, banks are expected to ensure that, as much as possible, the sensitivities reported in the template are consistent with the present instructions.

Reporting convention: While quarterly STE SREP reporting happens in 1,000 EUR units, the COVID 19 reporting should however be reported in EUR units. All currencies should be converted into EUR.

Definition of risk areas, risk factors and sensitivities

For the definition of risk areas, risk factors and sensitivities the institution shall refer to the instruction of the STE SREP template. Key principles are depicted below for convenience purposes.

The risk area is the macro-class of the risk factors which represents, directly or indirectly, arguments of the valuation function. Sensitivities regarding the following risk areas should be reported:

- risk-free interest rate (IR),
- equity (EQ),
- commodity (CM),
- credit spread (SPR),
- foreign exchange (FX).

Each risk area comprises several risk factors. Granularity of data that should be reported in the template is presented in the explanation to equation (2.1). A single product can be exposed to several risk areas or to several risk factors, in which case data should be reported accordingly. For example, a bond of a non-euro area country should be mapped to IR, SPR and FX.

For the definition of the sensitivities we will use the following general setup:

$$\Pi_t = V\left(\left\{IR_t^{c,m}\right\}_{c,m}, \left\{EQ_t^i\right\}_i, \left\{CM_t^j\right\}_j, \left\{SPR_t^{s,m}\right\}_{s,m}, \left\{FX_t^d\right\}_d\right), \text{ (2.1)}$$

Where:

- Π_t is the value of the portfolio (TB, respectively BB) at time t;
- $V(\cdot)$ is the valuation function;
- $\left\{IR_t^{c,m}\right\}_{c,m}$ represents the IR risk area family of risk factors, with the granularity defined by currency $c \in \{EUR, USD, UK, Other\}$;
- $\left\{EQ_t^i\right\}_i$ represents the EQ risk area family of risk factors, with the granularity defined by index $i \in \{Europe, US, UK, Other\}$;
- $\left\{CM_t^j\right\}_j$ represents the CM risk area family of risk factors;
- $\left\{SPR_t^{s,m}\right\}_{s,m}$ represents the SPR risk area family of risk factors, with the granularity defined by sector $s \in \{Sovereign\ Home\ country, Euro\ area\ (exc.\ home\ country),\ US,\ Other\ sovereigns,\ Corporate: financials, Corporate: non-financials\}$;
- $\left\{FX_t^d\right\}_d$ represents the FX risk area family of risk factors, with the granularity defined by exchange rate $d \in \{EUR/USD, EUR/GBP, Other\}$.

Please note that the role of equation (2.1) is only to illustrate how the risk areas and risk factors should be understood, and to provide a context for the definition of sensitivities in a manner consistent to the instructions of the template. This general setup should not be considered as mandatory or prescriptive. It is expected, in general, that the calculation processes used internally by the banks to be much more granular.

From a general point of view, sensitivities refer to partial derivatives of the valuation function. Table 1 presents a general definition of sensitivities, as well as their scope in terms of portfolios and products.

Table 1

Sensitivity	General definition	Portfolios in scope	Instruments in scope[9]
Delta	1st order partial derivative with respect to the relevant base risk area/factor	TB, BB	Options, Forwards, Swaps, Bonds, ABS, Equity and Funds
Gamma	2nd order partial derivative with respect to the relevant base risk area/factor	TB	Options, Forwards, Swaps, Bonds, ABS, Equity and Funds
Vega	1st order partial derivative with respect to the volatility of the relevant base risk area/factor	TB	Options

For additional information regarding the calculation of sensitivities, please check the STE SREP reporting instructions.

Columns	Instructions
0010	**Trading Book - Delta** Delta sensitivities for the positions in the Trading Book (for IR, Equity, Credit, Commodity, FX)
0020	**Trading Book - Gamma** Gamma sensitivities (for IR, Equity, Commodity and FX) for the positions in the Trading Book
0030	**Trading book - Vega** Vega sensitivities (for Equity, Commodity and FX) for the positions in the Trading Book
0040	**Banking Book –Financial Instruments measured at the fair value - Delta** Delta sensitivities for the positions in the banking book measured at fair value
0050	**Banking Book – Of Which: Financial Instruments measured at the fair value through other comprehensive income - Delta** Delta sensitivities for the positions in the Banking Book measured at fair value through other comprehensive income

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[9] The list is not intended to be exhaustive, except for Vega, where sensitivities only to options should be reported. Indicative broad categories. Also required are combinations thereof, e.g. swaptions. Gamma for bonds, swaps and other linear contracts sensitive to IR risk should be interpreted as the convexity.

0060	**Amount**
	The objective of this column is to report the sensitivity to a change in the drift of equities (an increase of 1 bp p.a. in the dividends rate) or to a change of 1 percentage point in implied correlation (i.e. the correlation between every couple of underlying equities is assumed to be increased by one percentage point).
	N.b.: if the dividends are input in banks internal models as cash amounts, the respective sensitivity should be computed based on a 1% upward shift in the respective amounts.

Rows	Instructions
0110	**IR - EUR**
	Delta and Vega sensitivities for the risk factors of USD IR Curve For the purpose of this data collection, it must be calculated as the sum of the sensitivities to the different tenors calculated for STE SREP template.
0120	**IR - USD**
	Delta and Vega sensitivities for the risk factors of USD IR Curve. For the purpose of this data collection, it should be calculated as the sum of the sensitivities to the different tenors calculated for STE SREP template.
0130	**IR - Other**
	Delta and Vega sensitivities for the risk factors of other IR Curves (i.e. others that the ones captured in rows 0010, 0020, 0030. For the purpose of this data collection, it should be calculated as the sum of the sensitivities to the different tenors calculated for STE SREP template.
0140	**EQ - Europe**
	Delta, Vega and Curvature sensitivities for the EQ risk factors of European market. It should be calculated as the correspondent cell of STE SREP template.
0150	**EQ – US**
	Delta, Vega and Curvature sensitivities for the EQ risk factors of US market. It should be calculated as the correspondent cell of STE SREP template.
0160	**EQ - Other**
	Delta, Vega and Curvature sensitivities for the EQ risk factors of the rest of geographic areas calculated for STE SREP template (i.e. Japan, Asia ex-Japan, Latin America, All other relevant indices).
0180	**SPR - Sovereign Home country**
	Delta sensitivity to the movement of the credit spread for the positions in sovereign debt of the home country. For the purpose of this data collection, it should be calculated as the sum of the sensitivities to the different tenors calculated for STE SREP template.
0190	**SPR - Sovereign Euro area (exc. Home country)**
	Delta sensitivity to the credit spread for the positions in sovereign debt of the rest of Euro area countries. For the purpose of this data collection, it should be calculated as the sum of the sensitivities to the different tenors calculated for STE SREP template.
0200	**SPR - Sovereign US**
	Delta sensitivity to the credit spread for the positions in US sovereign debt. For the purpose of

	this data collection, it should be calculated as the sum of the sensitivities to the different tenors calculated for STE SREP template.
0210	**SPR – Sovereign Other** Delta sensitivity to the movement of the credit spread for the positions in sovereigns. For the purpose of this data collection, it should be calculated as the sum of the sensitivities to the credit spread of all the sovereign obligors of the rest of geographic areas calculated for STE SREP template (i.e. rest of Europe incl. Russia, Latin America, Asia, Other residual).
0230	**SPR - Corporate Financials** Delta sensitivity to the credit spread of the debt of financial obligors. For the purpose of this data collection, it should be calculated as the sum of the sensitivities to the different tenors calculated for STE SREP template (i.e. Corporate 0-5y - Financials, Corporate over 5y Financials).
0240	**SPR – Corporate Non – Financials** Delta sensitivity to the credit spread of the debt of non-financial obligors. For the purpose of this data collection, it should be calculated as the sum of the sensitivities to the different tenors calculated for STE SREP template (i.e. Corporate 0-5y – Non-Financials, Corporate over 5y Non-Financials).
0250	**CM – Total** Delta sensitivity to the commodities prices. For the purpose of this data collection, it should be calculated as the sum of the sensitivities to the different following categories included in the STE SREP template: Precious metals (e.g. Gold, Silver), Energy (e.g. Oil, Gas), Industrial Metals, Agriculture & Livestock.
0260	**CM – Of which: Energy (e.g. Oil, Gas)** Delta sensitivity to the commodities prices of the Energy sector. It should be calculated as the correspondent cell of STE SREP template.
0270	**FX – EUR/USD** Delta, Gamma and Vega sensitivity to the FX rate EUR/USD. It should be calculated as the correspondent cell of STE SREP template.
0280	**FX – EUR/GBP** Delta, Gamma and Vega sensitivity to the FX rate EUR/USD. It should be calculated as the correspondent cell of STE SREP template.
0290	**Forward Sensitivities - Europe** It should be calculated as the correspondent cell of STE SREP template.
0300	**Forward Sensitivities - US** It should be calculated as the correspondent cell of STE SREP template.
0310	**Forward Sensitivities - Other** For the purpose of this data collection, it should be calculated as the sum of the sensitivities to the different following categories included in the STE SREP template: Japan, Asia-ex-Japan, Latin America, Indices (residual).
0320	**Correlation** It should be calculated as the correspondent cell of STE SREP template.

Table 3: Trading revenue - *Month to date at reporting date*

All data points refer to month to date Revenue reported in the statement of Profit and Loss related to the regulatory trading book activities.

Institutions are expected fill the template with information related to the regulatory trading book activities. On other cases Institutions are expected fill this template based on Revenue calculation processes that they already have in place for their trading activities, but aiming to ensure that their input is consistent, in terms of perimeter with the table 4 row 0010 column 0030 (i.e. Profit and Loss related to Financial Instruments measured at fair value through profit and loss reported in table 3 should not be included in table 4).

Columns	Instructions
0010	**Amount** Include the month to date contribution of trading book activities to the Statement of Profit and Loss
0020	**Of which: Revenue from new trades (i.e. Day-one profit, new trade fees and Commissions)** Include month-to date Revenue generated from new trades: - New trades fees and commissions - Difference observed at the initial recognition of the instrument between the transaction price and the fair value according to the estimation technique. This difference is defined as "day one profit or loss" or "D1 P&L" (IAS39.AG76A) between the fair value at initial recognition and the transaction price of trades at origination
0030	**Of which: Impact to Revenue of Mark-to-Market change** Include the month to date contribution of market price change to the Statement of Profit and Loss
0040	**Of which: IPV/Fair Value adjustments** - IPV adjustments refer to sum across all positions and risk factors of the trading book portfolio of unadjusted difference amounts calculated at the reporting reference date under the independent price verification process performed in accordance with Article 105(8) of CRR ('IPV difference'), with respect to the best available independent data for the relevant position or risk factor; - Fair Value adjustments refer to the sum of adjustments, sometimes also referred to as 'reserves', within the accounting fair value of the relevant portfolio that are made outside of the valuation model used to generate carrying values and risk metrics at a position level for the purposes of day to day risk management. It covers: - Market Price Uncertainties adjustments: Fair value adjustments taken to reflect the risk premium arising from the existence of a range of observed prices for equivalent instruments or, in respect of a market parameter input to a valuation model, for the instruments from which the input has been calibrated - Close out Cost adjustments: Fair value adjustments taken to adjust for the fact that the position level valuations do not reflect an exit price for the position or portfolio, in particular where such valuations are calibrated to a mid-market price. - Model Risk adjustments: Fair value adjustments taken to reflect market or product factors that are not captured by the model used to calculate daily position values and risks ('valuation model') or to reflect an appropriate level of prudence given the uncertainty arising from the existence of a range of alternative valid modelling and calibration tools. It excludes all other fair valuation adjustments including in particular the Unearned credit

0050	**Of which: CVA/FVA/XVA**
	
	- CVA refers to the Unearned credit spreads fair value adjustments taken to cover expected losses due to counterparty default on derivative positions in the trading book portfolio;
	
	- FVA refers to Funding fair value adjustments taken to compensate where valuation models do not fully reflect the funding cost of uncollateralised derivatives above the risk-free rate that market participants would factor into the exit price for a position or portfolio.
	
	- XVA refers to the sum of the following adjustments made to the fair value of a derivatives contract:
	
	  - Capital valuation adjustment (KVA). Refers to the cost associated with holding regulatory capital against a trade;
	  - Debit valuation adjustment (DVA). Refers to the adjustment to reflect in the statement of Profit and Loss the bank's counterparty credit risk to the client, if not already captured under the CVA (i.e. when bank computes a bilateral CVA);
	  - Margin valuation adjustment (MVA). Refers to the cost of funding the initial margin required to be held against a trade;
	  - Collateral valuation adjustment (COLVA). Refers to the cost of funding a collateralized derivative position at a representative risk-free rate.

0060	**Of which: Other** Include all other adjustments than "Revenue from new trades", "Impact to Revenue of Mark-to-Market change", "IPV/Fair Value adjustments" and "CVA/FVA/XVA" adjustments, sometimes also referred to as 'reserves', within the accounting fair value of the trading book portfolio that are made outside of the valuation model used to generate carrying values and risk metrics at a position level for the purposes of day to day risk management
0070	**Of Which: Other please specify** Specify the main driver(s) of the amount reported in the "Other" category

Rows	Instructions
0340	**Trading Revenue** Refers to the month-to date Profit and Loss information for trading activities. Trading activities being defined to as Regulatory trading book activities, unless overly burdensome (i.e. material changes are required in internal PnL reporting calculation processes, bank has limited IT capabilities, significant human intervention require).

Table 4: Fair value changes of non-trading financial instruments measured at the fair value

All data points included in this table refer to fair value change of;

- Non-trading financial instruments measured at the fair value. For the sake of consistency with the table 3, "Non-trading" instrument means instruments not included in the table 3;
- Financial instruments measured at the fair value through Other Comprehensive Income.

Columns	Instructions
0010	**Accumulated other comprehensive income** *Refer to FINREP F 01.03 r090 c10*
0020	**Valuation gains (+) or (-) losses Transferred to profit or loss** Refer to the sum of following FINREP coordinates: F 01.03 r320c10 + F 01.03 r330c10 + F 01.03 r155c10
0030	**Fair value changes of instruments measured at the fair value through Profit and Loss (amount not reported in table 3: trading revenue)** Refer to month to date fair value change reported in the statement of Profit and Loss related to non-trading financial instruments

Rows	Instructions
0350	**Total Amount** Refer to fair value change of financial instruments measured at the fair value reported either in the statement of Profit and Loss (for non-trading instruments) or in Other Comprehensive Income

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Table 5: Counterparty Credit Risk exposure

This template requests information on the values of the Counterparty Credit Risk exposure as computed in CRR Part 3, Title II, Chapter 6 (Counterparty Credit Risk) due to different classes of counterparty.

Columns	Instructions
0010	**IMM or Standardised methods** Drop-down menu to indicate if the Counterparty Credit Risk exposure values are predominantly computed using Internal method or standardised approach
0020	**Counterparty Credit Risk exposure Values calculated according to CRR Part 3, Title II Chapter 6.** Refer to Counterparty Credit Risk eExposure values calculated as per CRR Part 3, Title II, Chapter 6 (Counterparty Credit Risk)
0030	**Of Which: Trades centrally cleared through a CCP** Refer to Counterparty Credit Risk exposure value of those trades cleared through a CCP as described in CRR Part 3, Title II, Chapter 6, Section 9: 'Own funds requirements for exposures to a central counterparty'
0040	**Of Which: Margined OTC trades not centrally cleared through a CCP** Refer to Counterparty Credit Risk exposure value of those OTC margined trades that are not cleared through a CCP
0050	**Of Which: Non collateralised/marginedtrades** Refer to Counterparty Credit Risk exposure value of those OTC trades that are neither subject

	to bilateral margining nor are cleared through a CCP
0060	**Counterparty Credit Risk exposure values calculated according to CRR Part 3, Title II Chapter 6.** Refer to Counterparty Credit Risk exposure values (calculated according to CRR Part 3, Title II Chapter 6) for Counterparty under default/restructuring management, pre default management, watchlist.
0070	**Number of Counterparties (Month end)** Refer to the count of counterparties under any default/restructuring management, pre default management or watch list

Rows	Instructions
0360	**Indicate if Cpty Credit Risk exposure value is predominantly computed using Internal method or standardised approaches** Indicate using the drop-down menu if the Counterparty Credit Risk exposure values are predominantly computed using Internal method or standardised approach
0370	**Total** Refer to Counterparty Credit Risk exposure values calculated according to CRR Part 3, Title II Chapter 6, or total count of "Counterparty under default/restructuring management, pre default management, or watchlist"
0380	**Government** Refer to values of the Counterparty Credit Risk exposure to counterparty assigned to "Government" exposure class as per CRR definition
0390	**Institutions** Refer to values of the Counterparty Credit Risk exposure to counterparty assigned to "Institutions" exposure class as per CRR definition
0400	**Corporate** Refer to values of the Counterparty Credit Risk exposure to counterparty assigned to "Corporate" exposure class as per CRR definition

Table 6: Counterparty –Credit Risk - Stress test exposure value: Worst case scenario

This template requests information on the effect of the institution's internal market stress scenarios on the Counterparty Credit Risk exposure as computed in CRR Part 3, Title II Chapter 6 (Counterparty Credit Risk). This Table is only required for banks using the Internal Model Method.

Columns	Instructions
0010	**Name** Indicate the name of the institution's internal market stress scenarios on the Counterparty Credit Risk exposure
0020	**Stress scenario description** Free field to describe the main features of the stress scenario in terms of either the scenario's

	impact on market risk factors (e.g. interest rates, exchange rates, equity prices); or if the scenario is based on an historic event, the description, date and duration of the stress event.
0030	**Total Counterparty Credit Risk exposure value** Refer to stress test Counterparty Credit Risk exposure value
0040	**Of Which: Trades centrally cleared through CCP** Refer to the stress test Counterparty Credit Risk exposure value for those trades cleared through a CCP as described in CRR Part 3, Title II, Chapter 6, Section 9: 'Own funds requirements for exposures to a central counterparty'.
0050	**Of Which: Margined OTC trades not-centrally cleared through CCP** Refer to the stress test Counterparty Credit Risk exposure value for OTC margined trades that are not cleared through a CCP
0060	**Of Which: Non collateralised/margined trades** Refer to the stress test Counterparty Credit Risk exposure value for trades that are neither cleared through a CCP nor are margined
0070	**Internal Limit** Refer to the institution's global stress test Counterparty Credit Risk exposure limit to , if any available

Rows	Instructions
0410	**Stress Scenario** Include information related to the institution's internal market stress scenarios on the Counterparty Credit Risk exposure as computed in CRR Part 3, Title II Chapter 6 (Counterparty Credit Risk)

Table 7: CCP cleared and OTC bilaterally margined SFTs, Derivatives & Long Settlement Transactions

This data collection is to provide information in relation to derivative and securities financing transactions (SFTs) subject to margining.

For CCP it refers to cleared ETD – Exchange Traded Derivatives, cleared OTC – Cleared Over-the-Counter derivatives, cleared Securities Financing transaction and Long Settlement Transactions.

For OTC bilaterally margined it refers to transactions not cleared through CCP but subject to bilateral margining arrangement agreement.

Columns	Instructions
0010	**Initial Margin** Refer to the balance of initial margin account at the reporting date
0020	**Variation margin**

	Refer to the balance of variation margin account at the reporting date
0030	**Default fund** Refer to the balance of default fund at the reporting date
0040	**Cumulated outflows during the reporting month** Refer to the cumulative margin call paid over the reporting month
0050	**Cumulated outflows net of cumulated inflows during the reporting month** Refer to the cumulative variation margin call paid out net of paid in over the reporting month. Sign convention: positive for net cash paid out, negative for net cash received.
0060	**Weekly Average amount over the reporting month** Refer to the weekly average cumulative variation margin call paid out net of paid in over the reporting month. Sign convention: positive for net cash paid out, negative for net cash received.
0070	**Highest Daily peak over the reporting month** Refer to the Highest Daily net variation margin amount paid out over the reporting month.
0080	**Margin call requirements - Liquidity stress test** Refer to the liquidity stress test related information: - Margin call requirement: paid out net of paid in; - Time Horizon; - Confidence level.

Rows	Instructions
0420	**Total** Refer to the amount requested for the corresponding fields indicated in columns 0010 to 0080 of the table 7 for CCP and OTC cleared SFTs, Derivatives & Long Settlement Transactions
0430	**Derivatives & Long Settlement Transactions** Refer to the amount requested for the corresponding fields indicated in columns 0010 to 0080 of the table for margined Derivatives & Long Settlement Transactions
0440	**Time horizon (days)** Refer to the time horizon assumption used under the margin call liquidity stress test
0450	**Confidence level (%)** Refer to the confidence level of the modelling approach

Part V: Operational Instructions

The information gathered through this data request shall be managed in a sequential approach with Reporting Institutions submitting filled-in templates to the relevant NCA/NCB and NCAs/NCBs channelling the data to the ECB. The information provided by Subsidiaries shall be collected by the local NCA/NCB of the subsidiary.

Reporting Format

All reporting will be delivered in Excel (xlsx) format. Reporting institutions are kindly asked to fill-in the templates as provided by the SSM. Reporting institutions are kindly asked **not to change the structure** of template (e.g. unmerge cells, change text in cells not coloured for user input, remove or rearrange sheets) or **report text where a numeric value** is expected. **Any tampering of the excel file submitted** other than filling in the requested fields **might result in a rejection of the template**. Excel datatypes (number, date, text) must be respected and not altered. It is preferable to leave a field empty and explain in the comment box.

Information on the colour codes for the cells to be filled in are in the instructions sheet of each template. According to the instructions, specific cells can be left empty for specific reference dates or reporting institutions. Institutions are asked to pay specific attention to the Conventions Chapter in Part I of the instructions.

Validation Rules

Visual aids/checks have been added in the templates to assist the institutions in filling in the template in the appropriate manner. These are only indicative and not exhaustive. An institution may still submit a template even if the visual checks are failing.
- An error means that a value is of the wrong datatype and the template will most likely be rejected upon reception.
- A warning means that a value is improbable and/or a validation rule is broken.

Additionally, a non-exhaustive list of validation rules is provided in a separate file as part of the reporting package, in order to assist the institutions in filling in the template in the appropriate manner.

Filename Convention

C_CollectionName_CycleName_ModuleName_ReportingCode_ReferenceDate_VersionNumber_Con solidationLevel.xlsx

Notice that the filename (not the file extension) is case-insensitive.

C_SSMC19_JUN20_MARKET_1234F67890A5CDEFGHT0_20200630_1_CO.xlsx
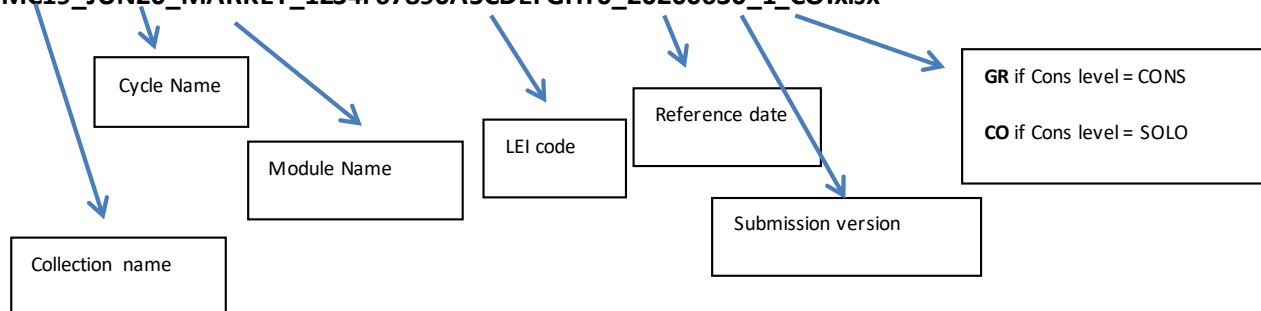
So the above example is the 1st submission of the COVID-19 Market template of Institution with LEI Code 1234F67890A5CDEFGHT0 at SOLO consolidation level for Reference date 30/06/2020.

Analytically:

- **Collection Name** should always be SSMC19
- **Cycle Name** should be expressing month, year in the mmmyy format according to the table below:

Reference Date	Cycle Name

31.03.2020	MAR20
31.05.2020	MAY20
30.06.2020	JUN20
31.07.2020	JUL20
31.08.2020	AUG20
30.09.2020	SEP20
31.10.2020	OCT20
30.11.2020	NOV20
31.12.2020	DEC20

- **Module Name** can take the following values:
    - OVERVIEW for the part (A) Overview and Operational Continuity
    - MORATORIA for Information on Moratoria and State Guarantees of (B) Credit Risk
    - CREDIT for Information on Loans & Advances and Committed lines of (B) Credit Risk
    - MARKET for the part (C) Market Risk
- **Reporting Code** should be the LEI Code (20 characters) of the Institution to which the Reporting Requirement relates to.
- **Reference Date** for which the Reporting requirement is reported in yyyymmdd format according to the table below:

Reference Date	
31.03.2020	20200331
31.05.2020	20200531
30.06.2020	20200630
31.07.2020	20200731
31.08.2020	20200831
30.09.2020	20200930
31.10.2020	20201031
30.11.2020	20201130
31.12.2020	20201231

- **Version Number** is an integer starting from 1to 99, signifying the version of the submitted template. An increased value is expected for any resubmission, so that it is higher than the previous submission.
- **Consolidation Level** Consolidation Level of the Reporting Institution as stated in the Reporting Requirement. Should take the values: GR for Consolidated, CO for Individual