

Chapter 16

Commission Implementing Regulation (EU) No 680/2014

ANNEX VIII

LARGE EXPOSURES TEMPLATES

Template number	Template code	Name of the template/group of templates	Short name
		LARGE EXPOSURES	LE
26	C 26.00	Large Exposures limits	LE LIMITS
27	C 27.00	Identification of the counterparty	LE 1
28	C 28.00	Exposures in the non-trading and trading book	LE 2
29	C 29.00	Detail of the exposures to individual clients within groups of connected clients	LE 3
30	C 30.00	Maturity buckets of the exposures in the non-trading and trading book	LE 4
31	C 31.00	Maturity buckets of exposures to individual clients within groups of connected clients	LE 5

C 26.00 — Large Exposures limits (LE Limits)

		Applicable limit
		column
		010
row		
010	Non institutions	
020	Institutions	
030	Institutions in %	

C 27.00 — Identification of the counterparty (LE 1)

COUNTERPARTY IDENTIFICATION						
Code	Name	LEI code	Residence of the counterparty	Sector of the counterparty	NACE code	Type of counterparty
010	020	030	040	050	060	070

C 28.00 — Exposures in the non-trading and trading book (LE 2)

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COUNTER PARTY			ORIGINAL EXPOSURES											Exposure value before application of exemptions and CRM			ELIGIBLE CREDIT RISK MITIGATION (CRM) TECHNIQUES							Exposure value after application of exemptions and CRM																		
Code	Group	Transactions where there is an exposure to underlying assets	Direct exposures				Indirect exposures				Additional exposures arising from transaction where there is an exposure to underlying assets	(-) Value adjustments and provisions	(-) Exposure deducted from own funds	(-) Substitution effect of eligible credit risk mitigation techniques							(-) Amount exempted																					
			Total original exposure	Of which defaulted	Debt instruments	Equity instruments	Derivatives	Off balance sheet items	Debt instruments	Equity instruments				Derivatives	Off balance sheet items	(-) Debt instruments	(-) Equity instruments	(-) Derivatives	(-) Off balance sheet items	(-) Protection other than substitution effect		(-) Reserves	Total	Of which defaulted	% of eligible																	

C 29.00 — Detail of the exposures to individual clients within groups of connected clients (LE 3)

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COUNTER PARTY				ORIGINAL EXPOSURES										(-) Val ad just me and pro vi sion	(-) Ex pos ures de duc ted from own fun	Exposure value be fore applic ation of exemp tions and CRM			ELIGIBLE CREDIT RISK MITIG ATION (CRM) TECHNIQUES						(-) Amount ex emp ted	Exposure value after applic ation of exemp tions and CRM					
Coc	Gr cod	Trac tion where is an ex pos ure to un der ly ing as sets	Type of con nec tion	Direct exposures				Indirect exposures				Ad di tion al ex pos ure: aris from tran sac tion where there is an ex pos ure to un der ly ing as sets	(-) Substitution effect of eli gible credit risk mitigation techniques			(-) Fur ded crea it pro tec tion oth er than sub sti tu tion ef fect	(-) Rea state	(-) Amount ex emp ted													
				Tot ori gin al ex pos ure	Of whi de faul ted	Det in stru ment	Equ in stru ment	De riv at ives	Off bal ance sheet items	Det in stru ment	Equ in stru ment	De riv at ives	Off bal ance sheet items	Tot	Of whi Nor trac ing boo	% of eli gibl cap ital	(-) Det in stru ment	(-) Equ in stru ment	(-) De riv at ives	(-) Off bal ance sheet items				Tot	Of whi Nor trac ing boo	% of eli gibl cap ital					
									Loa con mit me	Fin an cial gua an tees	Oth er com mit me		Loa con mit me	Fin an cial gua an tees	Oth er com mit me		(-) Loa con mit me	(-) Fin an cial gua an tees	(-) Oth er com mit me												
																www.handbook.fca.org.uk															

C 30.00 — Maturity buckets of the exposures in the non-trading and trading book (LE 4)

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Code	MATURITY BUCKETS OF THE EXPOSURE												MATURITY BUCKETS OF THE EXPOSURE											
	Up to 1 Month	Greater than 1 month up to 2 Month	Greater than 2 month up to 3 Month	Greater than 3 month up to 4 Month	Greater than 4 month up to 5 Month	Greater than 5 month up to 6 Month	Greater than 6 month up to 7 Month	Greater than 7 month up to 8 Month	Greater than 8 month up to 9 Month	Greater than 9 month up to 10 Month	Greater than 10 month up to 11 Month	Greater than 11 month up to 12 Month	Greater than 12 month up to 15 Month	Greater than 15 month up to 18 Month	Greater than 18 month up to 21 Month	Greater than 21 month up to 24 Month	Greater than 24 month up to 27 Month	Greater than 27 month up to 30 Month	Greater than 30 month up to 33 Month	Greater than 33 month up to 36 Month	Greater than 36 month up to 5 years	Greater than 5 years up to 10 years	Greater than 10 years	Undefined maturity
010	020	030	040	050	060	070	080	090	100	110	120	130	140	150	160	170	180	190	200	210	220	230	240	250

C 31.00 — Maturity buckets of the exposures to individual clients within groups of connected clients (LE 5)

COUNTER PARTY		MATURITY BUCKETS OF THE EXPOSURE											MATURITY BUCKETS OF THE EXPOSURE												
Code	Group code	Up to 1 Month	Greater than 1 month up to 2 Month	Greater than 2 month up to 3 Month	Greater than 3 month up to 4 Month	Greater than 4 month up to 5 Month	Greater than 5 month up to 6 Month	Greater than 6 month up to 7 Month	Greater than 7 month up to 8 Month	Greater than 8 month up to 9 Month	Greater than 9 month up to 10 Month	Greater than 10 month up to 11 Month	Greater than 11 month up to 12 Month	Greater than 12 month up to 15 Month	Greater than 15 month up to 18 Month	Greater than 18 month up to 21 Month	Greater than 21 month up to 24 Month	Greater than 24 month up to 27 Month	Greater than 27 month up to 30 Month	Greater than 30 month up to 33 Month	Greater than 33 month up to 36 months	Greater than 36 months up to 5 years	Greater than 5 years up to 10 years	Greater than 10 years	Undefined maturity
010	020	030	040	050	060	070	080	090	100	110	120	130	140	150	160	170	180	190	200	210	220	230	240	250	260