

Chapter 2

Commission Delegated Regulation (EU) 2017/2295

Article 2 Additional disclosure requirements for certain institutions

(1) In addition to the information referred to in Article 1, institutions that meet the conditions set out in paragraph 2 shall disclose:

- (a) the asset quality indicators by asset type in columns C030, C050, C080 and C100 as set out in Template A of Annex I, in accordance with the instructions in Annex II;
- (b) the asset quality indicators by types of collateral received and debt securities issued, including covered bonds and asset-backed securities (ABSs), in columns C030 and C060 as set out in Template B of Annex I, in accordance with the instructions in Annex II.

(2) Paragraph 1 shall apply only to credit institutions that meet either of the following conditions:

- (a) their total assets, calculated in accordance with paragraph 10 of point 1.6 of Annex XVII to Implementing Regulation (EU) No 680/2014, amount to more than EUR 30 billion;
- (b) their asset encumbrance level, calculated in accordance with paragraph 9 of point 1.6 of Annex XVII to Implementing Regulation (EU) No 680/2014, is above 15 %.