

Chapter 2

Commission Delegated Regulation (EU) 2017/2295

ANNEX I Disclosure templates

Template A: Encumbered and unencumbered assets

Template A — Encumbered and unencumbered assets

		Carrying amount of encumbered assets		Fair value of encumbered assets		Carrying amount of unencumbered assets		Fair value of unencumbered assets	
			of which notionally eligible EHQLA and HQLA		of which notionally eligible EHQLA and HQLA		of which EHQLA and HQLA		of which EHQLA and HQLA
		010	030	040	050	060	080	090	100
010	Assets of the reporting institution								
030	Equity instruments								
040	Debt securities								
050	of which: covered bonds								
060	of which: asset-backed securities								

070	of which: is issued by general governments								
080	of which: is issued by financial corporations								
090	of which: issued by non-financial corporations								
120	Other as sets								
121	of which: ...								

Template B: Collateral received

Template B — Collateral received

		Fair value of encumbered collateral received or own debt securities is sued		Unencumbered	
				Fair value of collateral received or own debt securities issued available for encumbrance	
			of which notionally eligible EHQLA and HQLA		of which EHQLA and HQLA
		010	030	040	060
130	Collateral received by the reporting institution				
140	Loans on demand				

150	Equity instruments				
160	Debt securities				
170	of which: covered bonds				
180	of which: as set-backed securities				
190	of which: issued by general governments				
200	of which: issued by financial corporations				
210	of which: issued by non-financial corporations				
220	Loans and advances other than loans on demand				
230	Other collateral received				
231	of which: ...				
240	Own debt securities issued other than own covered bonds or asset-backed securities				
241	Own covered bonds and as set-backed securities issued and not yet pledged				
250	TOTAL ASSETS, COLLATERAL RECEIVED AND OWN DEBT SECURITIES ISSUED				

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Template C: Sources of encumbrance

Template C — Sources of encumbrance

		Matching liabilities, contingent liabilities or securities lent	Assets, collateral received and own debt securities issued other than covered bonds and ABSs encumbered
		010	030
010	Carrying amount of selected financial liabilities		
011	of which: ...		

Template D: Accompanying narrative information

Template D — Accompanying narrative information

01/01/2021

Narrative information on the impact of the business model on assets encumbrance and the importance of encumbrance to the institution's business model, which provides users with the context of the disclosures required in Template A to C.