

Chapter 1

Commission Delegated Regulation (EU) 2020/1224

Article 8 Information granularity

(1) The reporting entity shall make available the information specified in Annex XIV on the following:

(a) the tranches/bonds in the securitisation, for each tranche issuance in the securitisation or other instrument to which an International Securities Identification Number has been assigned and for each subordinated loan in the securitisation;

(b) accounts, for each account in the securitisation;

(c) counterparties, for each counterparty in the securitisation;

(d) where the securitisation is a synthetic non-ABCP securitisation:

(i) synthetic coverage, for as many protection arrangements as exist in the securitisation;

(ii) issuer collateral, for each individual collateral asset held by the SSPE on behalf of investors that exists for the given protection arrangement;

(e) where the securitisation is a Collateralised Loan Obligation (CLO) non-ABCP securitisation:

(i) the CLO manager, for each CLO manager in the securitisation;

(ii) the CLO securitisation.

For the purposes of point (d)(ii), each asset for which an International Securities Identification Number exists shall be treated as an individual collateral asset, cash collateral of the same currency shall be aggregated and treated as an individual collateral asset, and cash collateral of different currencies shall be reported as separate collateral assets.

(2) The reporting entity shall make available the information specified in Annex XV on the following:

(a) ABCP transactions, for as many ABCP transactions that exist in the ABCP programme as at the data cut-off date;

(b) ABCP programmes, for as many ABCP programmes that, at the data cut-off date, are funding the ABCP transactions on which information is made available pursuant to point (a);

(c) the tranches/bonds in the ABCP programme, for each tranche or commercial paper issuance in the ABCP programme or other instrument to which an International Securities Identification Number has been assigned and for each subordinated loan in the ABCP programme;

(d) accounts, for each account in the ABCP securitisation;

(e) counterparties, for each counterparty in the ABCP securitisation.