

EN
ANNEX I

Annex XXVIII - REPORTING ON INTEREST RATE RISK IN THE BANKING BOOK

IRRBB TEMPLATES			
Template number	Template code	Addressees	Name of the template /group of templates
EVALUATION OF THE IRRBB: EVE/NII SOT AND MV CHANGES [QUARTERLY]			
1	J 01.00	All institutions	EVALUATION OF THE IRRBB: EVE/NII SOT AND MV CHANGES
BREAKDOWN OF SENSITIVITY ESTIMATES [QUARTERLY]			
2	J 02.00	Large institutions	BREAKDOWN OF SENSITIVITY ESTIMATES
3	J 03.00	'Other' institutions	BREAKDOWN OF SENSITIVITY ESTIMATES (SIMPLIFIED FOR 'OTHER' INSTITUTIONS)
4	J 04.00	SNCIs	BREAKDOWN OF SENSITIVITY ESTIMATES (SIMPLIFIED FOR SNCIS)
REPRICING CASH FLOWS [QUARTERLY]			
5	J 05.00	Large institutions	REPRICING CASH FLOWS
6	J 06.00	'Other' institutions	REPRICING CASH FLOWS (SIMPLIFIED FOR 'OTHER' INSTITUTIONS)
7	J 07.00	SNCIs	REPRICING CASH FLOWS (SIMPLIFIED FOR SNCIS)
RELEVANT PARAMETERS [QUARTERLY]			
8	J 08.00	Large institutions	RELEVANT PARAMETERS
9	J 09.00	'Other' institutions and SNCIs	RELEVANT PARAMETERS (SIMPLIFIED FOR SNCIS AND 'OTHER' INSTITUTIONS)
QUALITATIVE INFORMATION [ANNUALLY]			
10,1	J 10.01	Large institutions	GENERAL QUALITATIVE INFORMATION
10,2	J 10.02	Large institutions	QUALITATIVE INFORMATION "CURRENCY BY CURRENCY"
11,1	J 11.01	'Other' institutions and SNCIs	GENERAL QUALITATIVE INFORMATION (SIMPLIFIED FOR SNCIS AND 'OTHER' INSTITUTIONS)
11,2	J 11.02	'Other' institutions and SNCIs	QUALITATIVE INFORMATION "CURRENCY BY CURRENCY" (SIMPLIFIED FOR SNCIS AND 'OTHER' INSTITUTIONS)

J 01.00 - EVALUATION OF THE IRRBB: EVE/NII SOT AND MV CHANGES

Currency:

		Amount
		0010
Economic value of equity		
Δ EVE under worst scenario	0010	
Δ EVE ratio under worst scenario	0020	
EVE under baseline and supervisory shock scenarios		
Level of EVE under baseline scenario	0030	
Δ EVE under parallel shock up	0040	
Δ EVE under parallel shock down	0050	
Δ EVE under steeper shock	0060	
Δ EVE under flattener shock	0070	
Δ EVE under short rates shock up	0080	
Δ EVE under short rates shock down	0090	
Net interest income		
Δ NII under worst scenario	0100	
Δ NII ratio under worst scenario	0110	
NII under baseline and supervisory shock scenarios		
Level of NII under baseline scenario	0120	
Δ NII under parallel shock up	0130	
Δ NII under parallel shock down	0140	
IMS Market value changes		
MV under baseline and supervisory shock scenarios		
Level of market value under baseline scenario	0150	
Δ MV under parallel shock up	0160	
Δ MV under parallel shock down	0170	
Other currencies: Size of interest rate shocks		
Parallel shock	0180	
Short rate shock	0190	
Long rate shock	0200	

J 10.00 - QUALITATIVE INFORMATION

10.1 General qualitative information

Approach NII and EVE SOT estimates		
Approach used for the purpose of the SOT (NII/EVE)	0010	
Requirement from the Competent Authority (NII/EVE)	0020	
NII methodology		
Methodology (NII)	0030	
Conditional Cash Flows (NII)	0040	
Option Risk (NII)	0050	
Basis Risk (NII)	0060	
EVE methodology		
Methodology (EVE)	0070	
Conditional Cash Flows (EVE)	0080	
Option Risk (EVE)	0090	
Basis Risk (EVE)	0100	
Commercial margins/other spread components (EVE)	0110	
Scope/Materiality Thresholds (NII/EVE)		
Penalty fees from loan prepayments	0120	
Pension obligations/pension plan assets	0130	
Non-performing exposures	0140	
Fixed rate loan commitments	0150	
Risk of prepayment	0160	
Risk of early redemption	0170	
Additional qualitative information		
General approach for NMD modelling	0180	
Identification of core component NMD balances	0190	
Relevant drivers for NMD balances	0200	
NMD core component balances (slotting of core component balances)	0210	
5-year NMD repricing cap on IRRBB risk management	0220	
Exemptions to the 5-year NMD repricing cap	0230	
Modelling of operational NMDs from financial customers	0240	
Changes in balance sheet structure due to interest rates	0250	
IRRBB mitigation and hedging strategies (EVE)	0260	
IRRBB mitigation and hedging strategies (NII)	0270	
SOT on NII risk measure under the IMS Approach - PTR of Retail Term deposits	0280	
SOT on NII risk measure under the IMS Approach - PTR of Fixed Retail Loans	0290	
Basis risk	0300	
CSRBB	0310	

10.2 Qualitative information "currency by currency"

Currency:

Risk-free yield curve (discounting in EVE SOT)	0320	
Risk-free yield curve (internal risk measures of EVE)	0330	
Change of material assumptions (EVE)	0340	
Change of material assumptions (NII)	0350	
Post-shock interest rate floor (NII/EVE)	0360	

J 11.00 - QUALITATIVE INFORMATION (SIMPLIFIED FOR SNCIS AND 'OTHER' INSTITUTIONS)

11.1 General qualitative information (Simplified)

Approach NII and EVE SOT estimates		
Approach used for the purpose of the SOT (NII/EVE)	0010	
Requirement from the Competent Authority (NII/EVE)	0020	
NII methodology		
Methodology (NII)	0030	
Conditional Cash Flows (NII)	0040	
Option Risk (NII)	0050	
Basis Risk (NII)	0060	
EVE methodology		
Methodology (EVE)	0070	
Conditional Cash Flows (EVE)	0080	
Option Risk (EVE)	0090	
Basis Risk (EVE)	0100	
Commercial margins/other spread components (EVE)	0110	
Scope/Materiality Thresholds (NII/EVE)		
Penalty fees from loan prepayments	0120	
Pension obligations/pension plan assets	0130	
Non-performing exposures	0140	
Fixed rate loan commitments	0150	
Risk of prepayment	0160	
Risk of early redemption	0170	
Additional qualitative information		
General approach for NMD modelling	0180	
Identification of core component NMD balances	0190	
Relevant drivers for NMD balances	0200	
NMD core component balances (slotting of core component balances)	0210	
5-year NMD repricing cap on IRRBB risk management	0220	
Exemptions to the 5-year NMD repricing cap	0230	
Modelling of operational NMDs from financial customers	0240	
IRRBB mitigation and hedging strategies (EVE)	0260	
IRRBB mitigation and hedging strategies (NII)	0270	
SOT on NII risk measure under the IMS Approach - PTR of Retail Term deposits	0280	
SOT on NII risk measure under the IMS Approach - PTR of Fixed Retail Loans	0290	
Basis risk	0300	
CSRBB	0310	

11.2 Qualitative information "currency by currency" (Simplified)

Currency:

Risk-free yield curve (discounting in EVE SOT)	0320	
Risk-free yield curve (internal risk measures of EVE)	0330	
Post-shock interest rate floor (NII/EVE)	0360	