

D E C I S I O N
for the amendment of the Instruction on submission by banks
of COREP reports for supervisory purposes, approved by
Decision of the Executive Board of the National Bank of Moldova
No 117/2018

No 75 of 26 March 2026
(in force 1 October 2026)

2026 Official Gazette of the Republic of Moldova No 146–147, Article 261, of 2 April 2026

* * *

EU

Pursuant to Article 84 of Law No 202/2017 on the activity of banks (Official Gazette of the Republic of Moldova, 2017, No 434–439, Article 727), as amended, the Executive Board of the National Bank of Moldova

DECIDES:

This Decision partially transposes Article 5 (1) and Annex I of Commission Implementing Regulation (EU) 2024/3117 of 29 November 2024 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory reporting by institutions and repealing Commission Implementing Regulation (EU) No 2021/451, CELEX: 32024R3117, published in the Official Journal L of 27 December 2024.

1. The Instruction on submission by banks of COREP reports for supervisory purposes, approved by Decision No 117/2018 of the Executive Board of the National Bank of Moldova (Official Gazette of the Republic of Moldova, 2018, No 183–194, Article 907), registered with the Ministry of Justice of the Republic of Moldova under No 1337/2018, as subsequently amended, is amended as follows:

1.1. The harmonisation clause is supplemented by the text “, templates C 34.01 – C34.04, C 34.06, and C 34. 10 of Annex I to Commission Implementing Regulation (EU) 2024/3117 of 29 November 2024 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory reporting of institutions and repealing Commission Implementing Regulation (EU) No 2021/451 (CELEX: 32024R3117).”;

1.2. Article 14 shall be supplemented with subparagraph 8) as follows:

“8) report on own funds requirements for counterparty credit risk as specified in templates C 34.01 to C34.04, C34.06 and C 34.08 to C 34.10 (Annex 101.1), according to the instructions for their completion – with a quarterly frequency. Template C 34.06 shall be filled in on a quarterly basis where the Standardised Approach (SA-CCR) is applied and on a semi-annual basis where the Simplified Standardised Approach or the Original Exposure Method (OEM) is applied;”;

1.3. Annex 10^{1.1} shall be supplemented with the following content:

INSTRUCTIONS FOR THE COUNTERPARTY CREDIT RISK TEMPLATES

1. Counterparty credit risk templates shall include information on exposures subject to counterparty credit risk in application of the Regulation on credit risk mitigation techniques of banks approved by Decision of the Executive Board of the National Bank of Moldova No112/2018 (hereinafter – Regulation No112/2018 on credit risk mitigation techniques of banks) and the Regulation on the treatment of counterparty credit risk for banks approved by Decision of the Executive Board of the National Bank of Moldova No 220/2025 (hereinafter – Regulation No 220/2025 on the treatment of counterparty credit risk for banks).

2. The templates exclude the own funds requirements for credit valuation adjustment risk for banks (hereinafter – CVA) as per the provisions for own funds of banks and capital requirements regulations, as well as for the treatment of credit valuation adjustment risk for banks, which are reported in the CVA risk template.

3. Exposures to counterparty credit risk to central counterparties as set out in Regulation No 112/2018 on credit risk mitigation techniques of banks and Chapter VIII “Own funds requirements for exposures to a central counterparty” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks shall be included in the counterparty credit risk data unless otherwise specified. However, default fund contributions calculated in accordance with Articles 149 to 155 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks shall not be included in counterparty credit risk templates, except for template C 34.10, in particular the corresponding rows. The risk weighted exposure amounts for default fund contributions are directly reflected in template C 02.00, row 0460.

OVERVIEW OF REPORTING ON COUNTERPARTY CREDIT RISK: SIZE OF THE DERIVATIVE BUSINESS

4. In accordance with Articles 20 to 24, 34 and 35 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks, the bank shall calculate the exposure value for its derivative positions in accordance with the method set out in Chapter IV “Simplified standardised approach for counterparty credit risk” and Chapter V “Original of the exposure method” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks, provided that the size of its on- and off-balance-sheet derivative business, respectively, is equal to or less than pre-defined thresholds. The corresponding assessment is to be carried out on a monthly basis using the data as of the last day of the month. This template provides data on compliance with thresholds and important information on the size of derivative business.

5. Month 1, month 2 and month 3 refer respectively to the first, second and last month of the reporting quarter. Information shall only be reported for the end of the months after 1 October 2026.

Report template
C 34.01 COUNTERPARTY CREDIT RISK: SIZE OF THE DERIVATIVE BUSINESS (CCR 1)

		MONTH 1			MONTH 2			MONTH 3			QUALITATIVE INFORMATION
		LONG DERIVATIVE POSITIONS	SHORT DERIVATIVE POSITIONS	TOTAL	LONG DERIVATIVE POSITIONS	SHORT DERIVATIVE POSITIONS	TOTAL	LONG DERIVATIVE POSITIONS	SHORT DERIVATIVE POSITIONS	TOTAL	
		0010	0020	0030	0040	0050	0060	0070	0080	0090	
0010	Size of the derivative business										X
0020	On- and off-balance sheet derivatives										X
0030	(-) Credit derivatives that are recognised as internal hedges against non-trading book credit risk exposure										X
0040	Total assets	X	X		X	X		X	X		X
0050	Percentage of total assets	X	X		X	X		X	X		X
Derogation pursuant to Article 24 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks											
0060	Are the conditions of Article 24 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks met, including approval by	X	X	X	X	X	X	X	X	X	

	the National Bank of Moldova?										
007 0	Method for calculating exposure values at consolidated level	X	X	X	X	X	X	X	X	X	

Report completion instructions
C 34.01 - COUNTERPARTY CREDIT RISK: SIZE OF THE DERIVATIVE BUSINESS (CCR 1)

Instructions for specific positions

Columns	
0010, 0040, 0070	LONG DERIVATIVE POSITIONS Articles 22 and 23 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The sum of the absolute market values of long derivative positions on the last day of the month shall be reflected.
0020, 0050, 0080	SHORT DERIVATIVE POSITIONS Articles 22 and 23 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Reflect the sum of absolute market values of short derivative positions as of the last day of the month
0030, 0060, 0090	TOTAL Subparagraph 22.2. of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The sum of the absolute value of long derivative positions and the absolute value of short derivative positions.

Rows	
0010	Size of the derivative business Articles 22 and 23 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. All on- and off-balance sheet derivatives shall be included, except credit derivatives that are recognised as internal hedges against non-trading book credit risk exposures.
0020	On- and off-balance sheet derivatives Subparagraphs 22.1. and 22.2. of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The total market value of on- and off-balance-sheet derivative positions as at the last day of the month shall be reflected. Where the market value of a position is not available on that date, banks shall use a fair value of the position on that date; if the market value and fair value of a position are not available at that date, banks must take the most recent of the market value and fair value for that position
0030	(-) Credit derivatives that are recognised as internal hedges against non-trading book credit risk exposures Subparagraph 22.3. of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The total market value of the credit derivatives that are recognised as internal hedges against non-trading book credit risk exposures.
0040	Total assets

	Total assets in accordance with International Financial Reporting Standards (IFRS). In the case of consolidated reporting, the bank shall report total assets following the prudential scope of consolidation in accordance with the provisions for consolidated supervision of banks.
0050	Percentage of total assets Ratio to be calculated taking the size of the derivative business (row 0010) divided by total assets (row 0040). The rate obtained shall be reflected with two decimal places and without the inclusion of the sign (%).
Derogation pursuant to Article 24 of Regulation No 220/2025 regarding the treatment of counterparty credit risk for banks	
0060	Are the conditions of Article 24 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks met? Article 24 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Banks exceeding the thresholds for using a simplified approach for counterparty credit risk but still using such an approach under Article 24 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks, should indicate (with Yes/No) whether they meet all the conditions set out in that Article. This item shall only be reported by banks applying the derogation set out in Article 24 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.
0070	Method for calculating exposure values at consolidated level Article 24 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The method for calculating exposure values of derivative positions on a consolidated basis which is also used at individual entity level in accordance with Article 24 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks: — OEM: original exposure method; — Simplified SA-CCR: simplified standardised approach for counterparty credit risk. This item shall only be reported by banks applying the derogation set out in Article 24 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.

OVERVIEW OF THE REPORT ON COUNTERPARTY CREDIT RISK: CCR exposures by approach

6. Banks shall complete the template separately for all CCR exposures, with the exception of exposures to central counterparties (CCPs) as defined in template C 34.10.

Report template
C 34.02 COUNTERPARTY CREDIT RISK: CCR EXPOSURES BY APPROACH (CCR 2)

Exposures

		NUMBER OF COUNTERPARTIES	NUMBER OF TRANSACTIONS	NOTIONAL AMOUNT	CURRENT MARKET VALUE (CMV), POSITIVE	CURRENT MARKET VALUE (CMV), NEGATIVE	VARIATION MARGIN (VM), RECEIVED	VARIATION MARGIN (VM), POSTED	NET INDEPENDENT COLLATERAL AMOUNT (NICA), RECEIVED	NET INDEPENDENT COLLATERAL AMOUNT (NICA), POSTED	REPLACEMENT COST (RC)	POTENTIAL FUTURE EXPOSURE (PEE)	CURRENT EXPOSURE	EPE	ALPHA USED FOR COMPUTING REGULATORY EXPOSURE VALUE	EXPOSURE VALUE PRE-CR	EXPOSURE VALUE POST-CRM	EXPOSURE VALUE			RISK WEIGHTED EXPOSURE AMOUNTS			OUTPUT FLOOR		
																			POSITIONS TREATED WITH THE CR STANDARDISED APPROACH	POSITIONS TREATED WITH THE CR IRB APPROACH		POSITIONS TREATED WITH THE CR STANDARDISED APPROACH	POSITIONS TREATED WITH THE CR IRB APPROACH	EXPOSURE VALUE FOR CALCULATING S-TREA	S-TREA	MORANDUM ITEMS: RWEA RELATED TO THE IMPACT OF APPLICATION OF <u>REGULATION ON OWN FUNDS OF BANKS AND CAPITAL REQUIREMENTS</u>
		0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110	0120	0130	0140	0150	0160	0170	0180	0190	0200	0210	0220	0230	0240	0250
0010	Original exposure method (for	X					X	X	X	X			X	X	1.4	X	X			X			X	X		X

	derivative s)																									
0 0 2 0	Simplified standardised approach for counterparty credit risk (simplified SA- CCR for derivative s)	X											X	X	1.4	X	X			X			X	X		X
0 0 3 0	Standardised Approach for Counterparty Credit Risk (SA- CCR for Derivatives)	X											X	X	1.4	X	X			X			X	X		X
0 0 4 0	Imm (for derivatives and SFT)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
0 0 5 0	Securities financing transactions netting set	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
0 0 6 0	Derivatives and long settlement	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	

	transaction netting set																								
0070	From contractual cross-product netting set	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
0080	Financial collateral simple method (for SFT)	X					X	X	X	X	X	X	X	X	X	X	X			X			X	X	X
0090	Financial collateral comprehensive method (for SFT)	X					X	X	X	X	X	X	X	X	X	X	X			X			X	X	X
0100	VAR for SFT	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
0110	Total						X	X	X	X	X	X	X	X	X	X	X			X			X		
0120	of which: SWWR position	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
0130	Margined business	X					X	X	X	X	X	X	X	X	X	X	X			X	X		X	X	
0140	Unmargined business	X					X	X	X	X	X	X	X	X	X	X	X			X	X		X	X	

Report completion instructions
C 34.02 – COUNTERPARTY CREDIT RISK: CCR EXPOSURES BY APPROACH (CCR 2)

Instructions for specific positions

Columns		
0010	NUMBER OF COUNTERPARTIES Number of individual counterparties to which the bank has CCR exposures.	
0020	NUMBER OF TRANSACTIONS Number of transactions subject to counterparty credit risk at the reporting date. Note that for CCP business numbers should not comprise in or outflows but the overall positions in the CCR portfolio at the reporting date. In addition, a derivative or SFT that is split into two or more segments (at least) for modelling purposes shall still be considered as one transaction.	
0030	NOTIONAL AMOUNT Sum of notional amounts for derivatives and SFTs before any netting and without any adjustment in accordance with Articles 72 to 74 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0040	CURRENT MARKET VALUE (CMV) – POSITIVE Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Sum of current market values (CMV) of all netting sets with positive CMV as defined in Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0050	CURRENT MARKET VALUE (CMV) – NEGATIVE Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Sum of the absolute current market values (CMV) of all netting sets with negative CMV as defined in Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0060	VARIATION MARGIN (VM) – RECEIVED Articles 50 to 54 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Sum of the variation margin amounts (VM) of all the margin agreements for which VM is received calculated in accordance with Articles 52 to 54 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0070	VARIATION MARGIN (VM) – POSTED Articles 50 to 54 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	

	Sum of the variation margin amounts (VM) of all the margin agreements for which VM is posted, calculated in accordance with Articles 52 to 54 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0080	NET INDEPENDENT COLLATERAL AMOUNT (NICA) – RECEIVED Articles 3 and 51 to 54 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Sum of the net independent collateral amounts (NICA) of all the margin agreements for which NICA is received, calculated in accordance with Articles 52 to 54 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0090	NET INDEPENDENT COLLATERAL AMOUNT (NICA) – POSTED Articles 3 and 51 to 54 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Sum of the net independent collateral amounts (NICA) of all the margin agreements for which NICA is posted, calculated in accordance with Articles 52 to 54 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0100	REPLACE-MENT COST (RC) Articles 49 to 51 and 99 to 105 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The replacement cost (RC) per netting set shall be calculated in accordance with: - Article 103 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks for the Original Exposure Method; - Articles 99 and 100 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks for the simplified SA-CCR; - Articles 49 to 51 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The Bank shall reflect the sum of replacement costs for netting sets in the corresponding row.	
0110	POTENTIAL FUTUR EEXPOSURE (PEE) Articles 66 to 68 and 99 to 105 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The potential future exposure (PFE) per netting set shall be calculated in accordance with: - Articles 104 and 105 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks for the Original Exposure Method; - Articles 99 and 100 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks for the simplified SA-CCR;	

	- Articles 66 to 68 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks for the SA-CCR. The Bank shall reflect the sum of all potential future exposures for the netting sets in the corresponding row.	
0120	CURRENT EXPOSURE	blocked
0130	EFFECTIVE EXPECTED POSITIVE EXPOSURE (EEPE)	blocked
0140	ALPHA USED FOR COMPUTING REGULATORY EXPOSURE VALUE Articles 41, 99 and 102 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The value of α is set to 1,4 in the rows for Original Exposure Method, Simplified SA-CCR and SA-CCR in accordance with Articles 41, 99 and 102 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0150	EXPOSURE VALUE PRE-CR	blocked
0160	EXPOSURE VALUE POST-CRM	blocked
0170	EXPOSURE VALUE Exposure value for CCR netting sets calculated in accordance with the methods laid down in Regulation No 112/2018 on credit risk mitigation techniques of banks and Regulation No 220/2025 on the treatment of counterparty credit risk for banks, which is the amount relevant for the calculation of risk-weighted exposure amounts, i.e. after the application of credit risk mitigation techniques applicable in accordance with Regulation No 112/2018 on credit risk mitigation techniques of banks and Regulation No 220/2025 on the treatment of counterparty credit risk for banks and taking into account the deduction of the credit valuation adjustment loss in accordance with Articles 13 to 15 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. For cases in which more than one CCR approach is used for a single counterparty, the incurred CVA loss, which is deducted at counterparty level, shall be assigned to the exposure value of the different netting sets in each CCR approach reflecting the proportion of the exposure value post-CRM of the respective netting sets to the total exposure value post-CRM of the counterparty. Bank reports the sum of all exposure values in the corresponding row.	
0180	Positions treated with the CR Standardised Approach Exposure value for counterparty credit risk of positions that are treated with the standardised approach for credit risk in accordance with Regulation No 112/2018 on credit risk mitigation techniques of banks and Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0190	Positions treated with the CR IRB Approach	blocked

0200	RISK WEIGHTED EXPOSURE AMOUNTS Risk weighted exposure amounts for counterparty credit risk as defined in own funds of banks and capital requirements regulations, calculated in accordance with the method set out in the regulations on the treatment of credit risk for banks under the Standardised Approach. Account shall be taken of the SME and infrastructure supporting factors referred to in the regulations for the treatment of credit risk for banks under the Standardised Approach.	
0210	Positions treated with the CR Standardised Approach Risk-weighted exposure amounts for counterparty credit risk which are treated under the Standardised Approach for credit risk in accordance with the regulations on the treatment of credit risk for banks under the Standardised Approach.	
0220	Positions treated with the CR IRB approach	blocked
0230-0250	OUTPUT FLOOR For banks subject to the output floor in accordance with the provisions of the Regulation on own funds of banks and capital requirements, approved by Decision of the Executive Board of the National Bank of Moldova No 109/2018.	
0230	EXPOSURE VALUE FOR CALCULATING S-TREA Exposure value for CCR exposures included in the calculation of the standardised total risk exposure amount (S-TREA) performed in accordance with own funds of banks and capital requirements regulations.	
0240	S-TREA Standardised total risk exposure amount (S-TREA) for counterparty credit risk exposures calculated in accordance with own funds of banks and capital requirements regulations.	
0250	MORANDUM ITEMS: RWEA RELATED TO THE IMPACT OF APPLICATION OF <u>REGULATION ON OWN FUNDS OF BANKS AND CAPITAL REQUIREMENTS</u> The difference between the amount of RWEA without application of the transitional provisions and the amount of RWEA with application of the transitional provisions shall be reported.	

Rows		
0010	ORIGINAL EXPOSURE METHOD (FOR DERIVATIVES) Derivatives and long settlement transactions for which the bank calculates the exposure value in accordance with Chapter V “Original of the exposure method” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. This simplified method to calculate the exposure value can only be used by the bank that meets the conditions	

	set out in Articles 21 or 24 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0020	SIMPLIFIED STANDARDISED APPROACH FOR COUNTERPARTY CREDIT RISK (SIMPLIFIED SA-CCR FOR DERIVATIVES) Derivatives and long settlement transactions for which the bank calculates the exposure value in accordance with Chapter IV “Simplified standardised approach for counterparty credit risk” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. This simplified standardised approach for calculating the exposure value can only be used by banks that meet the conditions set out in Article 20 or 24 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0030	STANDARDISED APPROACH FOR COUNTERPARTY CREDIT RISK (SA-CCR FOR DERIVATIVES) Derivatives and long settlement transactions for which the bank calculates the exposure value in accordance with Chapter III “Standardised approach for counterparty credit risk” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0040	IMM (FOR DERIVATIVES AND SFT)	blocked
0050	Securities financing transactions netting set	blocked
0060	Derivatives and long settlement transactions netting set	blocked
0070	From contractual cross-product netting	blocked
0080	FINANCIAL COLLATERAL SIMPLE METHOD (FOR SFT) Title IV “Calculating the effects of credit risk mitigation”, Chapter VIII “Calculating the effects of funded credit protection”, Section 4 “Financial Collateral Simple Method” of Regulation No 112/2018 on credit risk mitigation techniques of banks. Repurchase transactions, securities or commodities lending or borrowing transactions, long settlement transactions and margin lending transactions for which the bank has chosen to determine the exposure value in accordance with Title IV “Calculating the effects of credit risk mitigation”, Chapter VIII “Calculating the effects of funded credit protection”, Section 4 “Financial collateral simple method” of Regulation No 112/2018 on credit risk mitigation techniques of banks, instead of using Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0090	FINANCIAL COLLATERAL COMPREHENSIVE METHOD (FOR SFT) Regulation No 112/2018 on credit risk mitigation techniques of banks. Repurchase transactions, securities or commodities lending or borrowing transactions, long settlement transactions and	

	margin lending transactions for which the bank has chosen to determine the exposure value in accordance with Regulation No 112/2018 on credit risk mitigation techniques of banks, instead of using Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0100	VAR for SFT Regulation No 112/2018 on credit risk mitigation techniques of banks. Repurchase transactions, securities or commodities lending or borrowing transactions and margin lending transactions or other capital market-driven transactions other than derivative transactions for which, in accordance with Regulation No 112/2018 on credit risk mitigation techniques of banks and subject to the approval of the National Bank of Moldova, the exposure value is calculated using an internal models approach that takes into account correlation effects between security positions subject to the master netting agreement as well as the liquidity of the respective instruments.	blocked
0110	TOTAL	
0120	of which: SWWR position	blocked
0130	Margined business Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. CCR exposures that are margined, i.e. netting sets subject to a margin agreement in accordance with Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.	
0140	Unmargined business CCR exposures not reflected in row 0130.	

**OVERVIEW OF REPORTING ON COUNTERPARTY CREDIT RISK: CCR
EXPOSURES TREATED WITH STANDARDISED APPROACHES:
SA-CCR or SIMPLIFIED SA-CCR (CCR 3)**

7. Banks shall complete the separate template for reporting counterparty credit risk exposures calculated in accordance with the SA-CCR or the simplified SA-CCR, as applicable.

Report template
**C 34.03 COUNTERPARTY CREDIT RISK: CCR EXPOSURES TREATED WITH STANDARDISED APPROACHES: SA-CCR or
SIMPLIFIED SA-CCR (CCR 3)**

CCR approach

RISK CATEGORIES		CURRENCY	SECOND CURRENCY IN PAIR	NUMBER OF TRANSACTIONS	NOTIONAL AMOUNTS	CURRENT MARKET VALUE (CMV), POSITIVE	CURRENT MARKET VALUE (CMV), NEGATIVE	ADD- ON
		0010	0020	0030	0040	0050	0060	0070
0010	TOTAL	X	X					
0020	of which: Mapped to 2 risk categories	X	X					X
0030	of which: Mapped to 3 risk categories	X	X					X
0040	of which: Mapped to more than 3 risk categories	X	X					X
0050	INTEREST RATE RISK	X	X					
0060	of which: Mapped exclusively to Interest rate risk category	X	X					X
0070	of which: Largest currency		X					
0080	of which: 2nd largest currency		X					
0090	of which: 3rd largest currency		X					

0100	of which: 4th largest currency		X					
0110	of which: 5th largest currency		X					
0120	FOREIGN EXCHANGE RISK	X	X					
0130	of which: Mapped exclusively to Foreign Exchange risk category	X	X					X
0140	of which: Largest currency pair							
0150	of which: 2nd largest currency pair							
0160	of which: 3rd largest currency pair							
0170	of which: 4th largest currency pair							
0180	of which: 5th largest currency pair							
0190	CREDIT RISK	X	X					
0200	of which: Mapped exclusively to Credit risk category	X	X					X
0210	Single-name transactions	X	X					X
0220	Multi-names transactions	X	X					X
0230	EQUITY RISK	X	X					

0240	of which: Mapped exclusively to Equity risk category	X	X					X
0250	Single-name transactions	X	X					X
0260	Multi-names transactions	X	X					X
0270	COMMODITY RISK	X	X					
0280	of which: Mapped exclusively to Commodity risk category	X	X					X
0290	Energy	X	X					
0300	Metals	X	X					
0310	Agricultural goods	X	X					
0320	Climatic conditions	X	X					
0330	Other commodities	X	X					
0340	OTHER RISKS	X	X					

Report completion instructions
C 34.03 COUNTERPARTY CREDIT RISK: CCR EXPOSURES
TREATED WITH STANDARDISED APPROACHES: SA-CCR or
SIMPLIFIED SA-CCR (CCR 3)

Instructions for specific positions

Columns	
0010	CURRENCY For transactions mapped to the interest rate risk category, indicate the currency in which the transaction is denominated. For transactions mapped to the foreign exchange risk category, indicate the currency in which one of the two legs of the transaction is denominated. Banks must enter the currencies in the currency pair in alphabetical order, e.g. for the US dollar/euro pair, indicate EUR in this column and USD in column 0020. ISO currency codes shall be used.
0020	A SECOND CURRENCY IN PAIR For transactions mapped to the foreign exchange risk category, indicate the currency in which the other segment of the transaction is denominated (compared to the one considered in column 0010). Banks should enter the currencies in the currency pair in alphabetical order in column 0010, e.g. for the US dollar/euro pair, indicate USD in this column and EUR in column 0010. ISO currency codes shall be used.
0030	NUMBER OF TRANSACTIONS See instructions to column 0020 of template C 34.02.
0040	NOTIONAL AMOUNTS See instructions for column 0030 of template C 34.02.
0050	CURRENT MARKET VALUE (CMV) – POSITIVE Sum of the current market values (CMV) of all hedging sets with positive CMV in the respective risk category. The CMV at hedging set level shall be determined by netting positive and negative market values of transactions within a single hedging set, including any collateral held or posted.
0060	CURRENT MARKET VALUE (CMV) – NEGATIVE Sum of the absolute current market values (CMV) of all hedging sets with negative CMV in the respective risk category. The CMV at hedging set level shall be determined by netting positive and negative market values of transactions within a single hedging set, including any collateral held or posted.

0070	ADD-ON Articles 78 to 98 and 100 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The Bank shall report the sum of all add-ons within the corresponding hedging set/risk category. The add-on per risk category that is used to determine the potential future exposure of a netting set in accordance with Articles 66 or 100.6 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks shall be calculated in accordance with Articles 78 to 98 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. For the simplified SA-CCR, the provisions laid down in Article 100 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks apply.
------	--

Rows	
0050, 0120, 0190, 0230, 0270, 0340	RISK CATEGORIES Articles 55 to 65 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Transactions shall be classified according to their risk category in accordance with Articles 55 to 58 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The assignment of transactions to hedging sets in accordance with the risk category shall be performed in accordance with Articles 59 to 65 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. For the simplified SA-CCR, the provisions laid down in Article 100 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks apply.
0020-0040	Of which mapped to more than one risk category Article 57 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Derivative transactions with more than one main risk driver mapped to two (0020), three (0030) or more than three (0040) risk categories based on main risk drivers in each risk category, in accordance with Article 57 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.
0070-0110 and 0140-0180	The largest currency and currency pair This classification shall be made on the basis of the CMV of the bank's portfolio subject to the SA-CCR or, where applicable, the Simplified SA-CCR approach for transactions mapped to the interest rate risk category and the foreign exchange risk category, respectively. For the purpose of the classification, the absolute value of the CMV of positions shall be summed.

0060,0130, 0200,0240, 0280	Exclusive mapping Articles 55 and 56 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Derivative transactions mapped exclusively to one risk category in accordance with Articles 55 and 56 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. This excludes transactions mapped to different risk categories in accordance with Article 57 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.
0210, 0250	Single name transactions Single-name transactions that are mapped to the credit risk and equity risk category, respectively.
0220, 0260	Multi-names transactions Multi-names transactions that are mapped to the credit risk and equity risk category, respectively.
0290-0330	Commodity risk category hedging sets Derivative transactions that are assigned to the commodity risk category hedging sets as listed in subparagraph 59.5) of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.

Report template

C 34.04 COUNTERPARTY CREDIT RISK: CCR EXPOSURES TREATED WITH THE ORIGINAL EXPOSURE METHOD (OEM) (CCR 4)

RISK CATEGORIES		NUMBER OF TRANSACTIONS	NOTIONAL AMOUNTS	CURRENT MARKET VALUE (CMV), POSITIVE	CURRENT MARKET VALUE (CMV), NEGATIVE	POTENTIAL FUTURE EXPOSURE (PFE)
		0010	0020	0030	0040	0050
0010	TOTAL					
0020	INTEREST RATE RISK					
0030	FOREIGN EXCHANGE RISK					
0040	CREDIT RISK					
0050	EQUITY RISK					
0060	COMMODITY RISK					
0070	of which: electricity					

Report completion instructions
C 34.04 – COUNTERPARTY CREDIT RISK: CCR EXPOSURES
TREATED WITH THE ORIGINAL EXPOSURE METHOD (OEM) (CCR 4)

Instructions for specific positions

Columns	
0010 - 0020	Instructions for the columns 0010 and 0020 shall be those provided for template C 34.02.
0030	CURRENT MARKET VALUE (CMV) – POSITIVE Sum of current market values (CMV) for all transactions with positive CMV in the corresponding risk category.
0040	CURRENT MARKET VALUE (CMV) – NEGATIVE Sum of the absolute current market values (CMV) of all transactions with negative CMV in the respective risk category.
0050	POTENTIAL FUTURE EXPOSURE (PFE) The Bank shall report the sum of potential future exposures for all transactions belonging to the same risk category.

Rows	
0020 - 0070	RISK CATEGORIES Derivative transactions mapped to the risk categories as listed in subparagraph 104.2. of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.

OVERVIEW OF REPORTING ON COUNTERPARTY CREDIT RISK: TOP TWENTY COUNTERPARTIES (CCR 6)

8. Banks shall report information on the 20 largest counterparties to which they have the highest exposures to counterparty credit risk. The classification shall be made using the CCR exposure values as included in column 0120 of this template for all netting sets with those counterparties. Intragroup exposures or other exposures giving rise to counterparty credit risk but for which banks assign a risk weight of zero for the calculation of own funds requirements, in accordance with the Standardised Approach rules for the treatment of credit risk for banks, shall nevertheless be taken into account when establishing the list of top 20 counterparties.

9. Banks applying the Standardised Approach (SA-CCR) for the calculation of counterparty credit risk exposures in accordance with Chapter III “Standardised Approach for Counterparty Credit Risk” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks shall complete this template on a quarterly basis. Banks applying the simplified standardised approach or the Original Exposure Method (OEM) for the calculation of counterparty credit risk exposures in accordance with Chapter IV “Simplified standardised approach for counterparty credit risk” and Chapter V “Original of the exposure method” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks shall report this template on a semi-annual basis.

Report template
C 34.06 COUNTERPARTY CREDIT RISK: TOP TWENTY COUNTERPARTIES (CCR 6)

NAME	COUNTRY	TYPE OF	NATIONAL	SECTOR OF	COUNTRY OF	RESIDENCY OF THE	NUMBER OF TRANS	NOTIONAL	CURRENT	CURRENT	EXPOSURE	EXPOSURE	RISK WEIGHT
------	---------	---------	----------	-----------	------------	------------------	-----------------	----------	---------	---------	----------	----------	-------------

		C O D E	COD E	THE COUN- TERP ART Y	ART Y TYPE	COUNT ERPART Y	ACTIO NS	AMO UNTS	MAR KET VAL UE (CM V), POSI TIV E	MAR KET VAL UE (CM V), NEG ATIV E	VAL UE POST - CRM	VAL UE	ED EXPO SURE AMO UNTS
001 0	00 20	00 30	0035	0040	0050	0060	0070	0080	0090	0100	0110	0120	0130
											X		

Report completion instructions
C 34.06 – COUNTERPARTY CREDIT RISK: TOP TWENTY
COUNTERPARTIES (CCR 6)

Instructions for specific positions

Columns		
0010	NAME In case of identification of the individual counterparty, the name and surname of the natural person shall be provided according to the identity document or the name of the legal person according to the document confirming the state registration of the legal person.	
0020	CODE The code as part of a row identifier must be unique for each reported entity. For resident and non-resident banks shall be indicated the SWIFT code assigned to the bank. For other entities the IDNO code shall be indicated. For other non-resident entities shall be indicated the State identification/registration number or tax code assigned by the regulated body in the non-resident's country of origin preceded by the ISO 3166-1-alpha-2 code of the country of incorporation of the non-resident entity.	
0030	TYPE OF CODE Banks shall identify the type of code reported in column 0020 as a "SWIFT code" or "non-SWIFT code". The type of code shall always be reported.	
0035	NATIONAL CODE The presentation of the State Identification Number of the Counterparty should be indicated as follows: — for resident natural persons – the state identification number (IDNP) of the natural person, or the serial number and number of the identity document in cases where they are used/assigned as a personal identification number in accordance with the legislation in force; — for resident legal persons and resident natural persons engaged in entrepreneurial activity – the State Identification	

	Number (IDNO) of the legal person/natural person engaged in entrepreneurial activity, or the tax number assigned by the tax authority – if the resident legal person in accordance with the legislation in force does not have the IDNO; - for resident natural persons performing professional services as well as persons practising professional activity in the justice and health sector – the State Identification Number (IDNP) of the person performing professional services as well as of the person practicing professional activity in the justice and health sector; - for non-resident natural persons – the State identification number of the person, assigned by the competent bodies of the country of residence, and if it is not included in the identity document, the serial number and number of the identity document presented, preceded by the alpha 2 code of the country in which the non-resident is registered, shall be indicated; - for non-resident legal persons and non-resident natural persons engaged in entrepreneurial activity, state identification/registration number or tax code allocated by the competent body in the non-resident's country of origin, preceded by the alpha 2 code of the country in which the non-resident is registered; - for non-resident natural persons performing professional services as well as persons practising professional activity in the justice and health sector – state identification/registration number or tax code assigned by the regulated body in the non-resident's country of origin preceded by the alpha 2 code of the country in which the non-resident is registered, if this code exists according to the legislation of the country of origin. Otherwise, the serial number and number of the identity document of the person carrying out professional services and of the person carrying out professional activity in the justice and health sector shall be indicated, preceded by the alpha 2 code of the country in which the non-resident is registered. For groups of connected clients, the state identification number shall not be reported.	
0040	SECTOR OF THE COUNTERPARTY One sector shall be chosen for each counterparty based on the following FINREP economic sector classes: — central banks, — general government; — banks, — investment company as defined in Law No 171/2012 on capital market; — other financial corporations (excluding investment firms); — non-financial corporates.	
0050	COUNTERPARTY TYPE The bank shall indicate the type of counterparty, namely: — QCCP: when the counterparty is a qualified CCP;	

	— NON-QCCP: when the counterparty is a non-qualified CCP; — not a CCP: where the counterparty is not a CCP.	
0060	RESIDENCY OF THE COUNTERPARTY The ISO code 3166-1-alpha- of the counterparty's country of registration shall be used (including pseudo-ISO codes for international organisations available in the Eurostat's "Balance of Payments Vademecum", as amended).	
0070	NUMBER OF TRANSACTIONS See instructions to column 0020 in template C 34.02.	
0080	NOTIONAL AMOUNTS See instructions to column 0030 in template C 34.02.	
0090	CURRENT MARKET VALUE (CMV) – POSITIVE See instructions to column 0040 in template C 34.02. The bank shall report the sum of netting sets with positive CMV if there are multiple netting sets for the same counterparty.	
0100	CURRENT MARKET VALUE (CMV) – NEGATIVE See instructions to column 0040 in template C 34.02. The bank shall report the absolute sum of netting sets with negative CMV if there are multiple netting sets for the same counterparty.	
0110	XPOSURE VALUE POST- CRM	blocked
0120	EXPOSURE VALUE See instructions to column 0170 in template C 34.02.	
0130	RISK WEIGHTED EXPOSURE AMOUNTS See instructions to column 0200 in template C 34.02.	

OVERVIEW OF REPORTING ON COUNTERPARTY CREDIT RISK:

Composition of collateral for CCR exposures

10. This template shall be populated with the fair values of collateral (posted or received) used in CCR exposures related to derivative transactions, long settlement transactions or SFTs, regardless of whether those transactions are cleared through a CCP and regardless of whether the collateral is posted to a CCP or not.

Report template
C 34.08 COUNTERPARTY CREDIT RISK: COMPOSITION OF COLLATERAL FOR CCR EXPOSURES (CCR 8)

COLLATERAL TYPE		COLLATERAL USED IN DERIVATIVE TRANSACTIONS								COLLATERAL USED IN SFTS									
		FAIR VALUE OF COLLATERAL RECEIVED				FAIR VALUE OF POSTED COLLATERAL				FAIR VALUE OF COLLATERAL RECEIVED					FAIR VALUE OF POSTED COLLATERAL				
		SEGREGATED		UNSEGREGATED		SEGREGATED		UNSEGREGATED		SEGREGATED		UNSEGREGATED			SEGREGATED		UNSEGREGATED		
		INITIAL MARGIN	VARIATION MARGIN	INITIAL MARGIN	VARIATION MARGIN	INITIAL MARGIN	VARIATION MARGIN	INITIAL MARGIN	VARIATION MARGIN	INITIAL MARGIN	VARIATION MARGIN	INITIAL MARGIN	VARIATION MARGIN	SFT SECURITY	INITIAL MARGIN	VARIATION MARGIN	INITIAL MARGIN	VARIATION MARGIN	SFT SECURITY
		0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110	0120	0130	0140	0150	0160	0170	0180
0010	Cash – domestic currency																		
0020	Cash – other currencies																		
0030	Domestic sovereign deb																		
0040	Other sovereign debt																		
0050	Government agency deb																		
0060	Corporate bonds																		
0070	Equity securities																		
0080	Other collateral																		

00 90	Total																	
----------	--------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Report completion instructions
C 34.08 – COUNTERPARTY CREDIT RISK: COMPOSITION OF
COLLATERAL FOR CCR EXPOSURES (CCR 8)

Instructions for specific positions

Columns	
0010 - 0080	Collateral used in derivative transactions Banks shall report collateral (including initial margin and variation margin collateral) that is used in CCR exposures related to any derivative instrument listed in Annex 1 of Regulation No 114/2018 on the treatment of market risk under the standardised approach or to any long settlement transaction as defined in Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks that cannot be considered SFTs.
0090 - 0180	Collateral used in SFTs Banks shall report collateral (including initial and variation margin collateral as well as collateral appearing as securities in SFTs) that is used in CCR exposures related to any SFT or long settlement transaction that does not qualify as a derivative.
0010, 0020, 0050, 0060, 0090, 0100, 0140, 0150	Segregated Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Banks shall report collateral held that is bankruptcy remote as defined in Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks, further broken down into collateral in the form of initial margin or variation margin.
0030, 0040, 0070, 0080, 0110, 0120, 0130, 0160, 0170, 0180	Unsegregated Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Banks shall report collateral held that is not bankruptcy remote as defined in Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks, further broken down into collateral in the form of initial margin, variation margin or SFT security.
0010, 0030, 0050, 0070, 0090, 0110, 0140, 0160	Initial margin Market risk treatment regulations for banks under the standardised approach. Banks shall report the fair values of collateral received or posted as initial margin.
0020, 0040, 0060, 0080, 0100, 0120, 0150, 0170	Variation margin Banks shall report the fair values of collateral received or posted as variation margin.
0130, 0180	SFT security Banks shall report the fair values of the securities collateral in SFTs (e.g. the SFT segment represented by

	a security that has been received in the case of column 0130 or provided in the case of column 0180).
--	---

Rows	
0010 – 0080	Type of collateral Breakdown by different types of collateral.

Report template
C 34.09 COUNTERPARTY CREDIT RISK: CREDIT DERIVATIVES
EXPOSURES (CCR 9)

Product type		NOTIONAL AMOUNTS		FAIR VALUES	
		PROTECTION BOUGHT	PROTECTION SOLD	PROTECTION BOUGHT	PROTECTION SOLD
		0010	0020	0030	0040
0010	Single-name credit default swaps				
0020	Index credit default swaps				
0030	Total return swaps				
0040	Credit options				
0050	Other credit derivatives				
0060	Total				
EVE METHODOLOGY					
0070	Positive fair value (asset)	X	X		
0080	Negative fair value (liability)	X	X		

Report completion instructions
C 34.09 – COUNTERPARTY CREDIT RISK: CREDIT
DERIVATIVES EXPOSURES (CCR 9)

Instructions for specific positions

Columns	
0010-0040	CREDIT DERIVATIVES PROTECTION Credit derivative protection bought or sold
0010, 0020	NOTIONAL AMOUNTS Sum of notional amounts of derivatives before any netting, broken down by product type
0030, 0040	FAIR VALUES Sum of fair values broken down by protection bought and protection sold

Rows	
0010-0050	Product type Breakdown of credit derivatives product types
0060	Total Sum of all product types
0070, 0080	Fair values Fair values broken down by product type as well as assets (positive fair values) and liabilities (negative fair values)

**OVERVIEW OF REPORTING ON CREDIT RISK
OF THE COUNTERPARTY: EXPOSURES TO CCPs (CCR 10)**

11. Banks shall report information on exposures to CCPs, i.e. contracts and transactions listed in Articles 125 and 126 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks as long as they are outstanding with a CCP, as well as exposures from CCP-related transactions in accordance with Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks, for which own funds requirements are calculated in accordance with Chapter VIII “Own funds requirements for exposures to a central counterparty” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.

**Report template
C 34.10 COUNTERPARTY CREDIT RISK: EXPOSURES TO CCPs
(CCR 10)**

		EXPOSURE VALUE	RISK WEIGHTED EXPOSURE AMOUNTS
		0010	0020
0010	Exposures to QCCPs (total)	X	
0020	Exposures for trades at QCCPs (excluding initial margin and default fund contributions); of which		
0030	(i) OTC derivatives		
0040	(ii) Exchange-traded derivative		
0050	(iii) SFTs		
0060	(iv) Netting sets where cross-product netting has been approved		
0070	Segregated initial margin		X
0080	Unsegregated initial margin		
0090	Prefunded default fund contributions		
0100	Unfunded default fund contributions		
0110	Exposures to non-QCCPs (total)	X	
0120	Exposures for trades at non-QCCPs (excluding initial margin and default fund contributions); of which		
0130	(i) OTC derivatives		
0140	(ii) Exchange-traded derivatives		
0150	(iii) SFTs		

0160	(iv) Netting sets where cross-product netting has been approved		
0170	Segregated initial margin		X
0180	Unsegregated initial margin		
0190	Prefunded default fund contribution		
0200	Unfunded default fund contribution		

Report completion instructions

C 34.10 – COUNTERPARTY CREDIT RISK: EXPOSURES TO CCPs (CCR 10)

Instructions for specific positions

Columns	
0010	EXPOSURE VALUE Exposure value for transactions in scope according to Chapter VIII “Own funds requirements for exposures to a central counterparty” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks calculated in accordance with the relevant methods set out in Chapter VIII “Own funds requirements for exposures to a central counterparty” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. The exposure value reported shall be the amount relevant for the calculation of own funds requirements according to Chapter VIII “Own funds requirements for exposures to a central counterparty” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. An exposure can be a trade exposure as defined in Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.
0020	RISK WEIGHTED EXPOSURE AMOUNTS Risk weighted exposure amounts determined in accordance with Chapter VIII “Own funds requirements for exposures to a central counterparty” of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.

Rows	
0010-0100	Qualifying CCP (QCCP) A qualifying central counterparty or “QCCP” as defined in Article 3 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.
0070, 0080 0170, 0180	Initial margin See instructions for template C 34.08.

	For the purposes of this template, initial margin shall not include contributions to a CCP for mutualised loss-sharing arrangements (i.e. in cases where a CCP uses initial margin to mutualise losses among the clearing members, it shall be treated as a default fund exposure).
0090, 0190	Prefunded default fund contributions Articles 150 to 154 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks.
0100, 0200	Unfunded default fund contributions Articles 153 to 155 of Regulation No 220/2025 on the treatment of counterparty credit risk for banks. Banks shall report the contributions that the bank acting as a clearing member has contractually committed to provide to a CCP after the CCP has depleted its default fund to cover the losses incurred due to the default of one or more of its clearing members.
0070, 0170	Segregated See instructions for template C 34.08.
0080, 0180	Unsegregated See instructions to template C 34.08.”.

2. The first submission of the reports referred to in Article 14 subparagraph (8) of the instruction indicated in Article 1 shall be made for the situation as of 31 December 2026 for reporting at individual level and for the situation as of 31 December 2027 for reporting on a consolidated basis.

3. This Decision shall enter into force on 1 October 2026.

**CHAIRMAN
OF THE EXECUTIVE BOARD**
No 75. Chişinău, 26 March 2026.

Anca-Dana DRAGU