

**Submission Date** 

15/11/2019

**ESMA\_QA\_1385** 

Status: Answer Published

#### **Additional Information**

#### **Level 1 Regulation**

Securitisation Regulation (EU) 2017/2402

### **Topic**

Securitisation Disclosure Templates

### **Subject Matter**

Annex 3: Underlying Exposures - Commercial Real Estate - Collection of Other Reserves

### Question

In addition to the examples provided of what constitute 'Other Reserves' in the Content to Report for this field, can reserves held for capital expenditure be included as well in this field?

## **ESMA** Answer

15-11-2019

# Original language

[ESMA 33-128-563 Securitisation Q&A, Q&A 5.5.8]

Yes, reserves collected for the purposes of capital expenditure can also be included in this field. The sum of reserves for operational expenditures and reserves held for capital expenditures shall be summed together when reporting information in this field.