

Submission Date

28/05/2020

ESMA_QA_1421

Status: Answer Published

Additional Information

Level 1 Regulation

Securitisation Regulation (EU) 2017/2402

Topic

Securitisation Disclosure Templates

Subject Matter

Annex 11: Underlying Exposures - ABCP - Restructured Exposures (New Arrears)

Question

Does this field refer only to new arrears after date of transfer to the SSPE and only for underlying exposures which were restructured 1-3 years before transfer?

ESMA Answer

28-05-2020

Original language

[ESMA 33-128-563 Securitisation Q&A, Q&A 5.13.13]

No. This field refers to exposures that have been restructured by the originator/sponsor <u>at any time</u> AND have <u>at any time</u> been in arrears (either regarding principal or interest payments) since the date of restructuring.