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Additional Information

Level 1 Regulation
Securitisation Regulation (EU) 2017/2402

Topic
Securitisation Disclosure Templates

Subject Matter
Annexes 12 and 13: Investor Reports - Risk Weight Approach

Question
How must this field be completed where different risk weight approaches are used for different underlying exposures in the securitisation?

ESMA Answer

15-11-2019

Original language

[ESMA 33-128-563 Securitisation Q&A, Q&A 5.14.19]

In this situation, the risk weight approach associated with the highest share of underlying exposures in terms of value should be reported. For example, if EUR 500 million of underlying exposures in the securitisation follow the Foundation Internal Ratings-Based (FIRB) approach and another EUR 700 million of underlying exposures in the securitisation follow the Advanced Internal Ratings-Based (AIRB) approach, then IVSS30 should be completed with ‘AIRB’.