

# Capital requirements for securitisation exposures in the banking book

Draft Version of July 2022

ID	Label	Legal references and comments
<b>Rows</b>		
1	Total exposures - bank acting as originator or as sponsor	For the definition of originator or sponsor, see CRE40.7 For the definition or scope of regulatory securitisation exposures that need to be reported in this form, see CRE40.1. Swiss banks that have issued Asset Backed Securities (ABS) where the issuance does not fulfill the significant risk transference criteria (CRE40.24) will <b>not</b> report their retained securities in this form. The exposure to securitised pool of assets will be reported in the form corresponding to its regulatory asset class (or reporting category) as if it were unsecuritised.
2	Total exposures - bank acting as investor	Swiss banks that have invested in Asset Backed Securities (ABS) and that hold one or more ABS exposures classified in their regulatory banking book (ie "Investors") must fill in this form. Therefore, all regulatory securitisation (or resecuritisation) exposures not included under row 1 must be reported under this row.
1.1	Traditional securitisation	CRE40.2
2.1	Synthetic securitisation	CRE40.3
1.1.1 1.2.1 2.1.1 2.2.1	Securitisation	CRE40.4 (definition), CRE40.35 to 40.55and CRE40.66 (treatment)  Where the asset pool underlying the ABS or the synthetic tranche is "mixed" according to the asset class classifications of the advanced credit risk approaches (that is, the underlying pool includes both wholesale and retail assets), the bank will allocate the exposure to the bucket for which the proportion in the underlying pool is largest, or at best judgement in case of ties.
1.1.1.1 1.2.1.1 2.1.1.1 2.2.1.1	With retail underlying	CRE44.18
1.1.1.2 1.2.1.2 2.1.1.2 2.2.1.2	With wholesale underlying	CRE44.18
1.1.1.1.1 1.1.1.2.1 2.1.1.1.1 2.1.1.2.1	Of which STC	CRE40.66 to CRE40.71
1.1.2 1.2.2 2.1.2 2.2.2	Re-securitisation	CRE40.5 (definition), CRE40–45 und especially CRE40.48 and CRE41.16–19 (treatment)
1.1.2.1 1.2.2.1 2.1.2.1 2.2.2.1	Senior	CRE40.18
1.1.2.2 1.2.2.2 2.1.2.2 2.2.2.2	Non-senior	All other exposures that are not senior as per CRE40.18
<b>Columns</b>		

01-05	Exposure values (by RW bands)	Breakdown of exposures by band of risk weight under corresponding approach
06-09	Exposure values (by regulatory approach)	Breakdown of exposures by regulatory approach under which capital requirements are calculated CRE40.41 to 40.48
10-13	RWA (by regulatory approach)	Breakdown of risk weighted assets by regulatory approach CRE40.41 to 40.48 These amounts are to be reported <i>before</i> consideration of caps to minimum capital requirements.
14-17	Minimum capital requirements after cap	Breakdown of capital requirements <i>after</i> cap by regulatory approach. (NB: This amount is then converted into RWA and used in the CASIBISIRB_RWA reporting form.) CRE40.50 to 40.55
06 10 14	SEC-IRBA	CAO Art. 59b par. 2 let. b CRE44
07 11 15	SEC-ERBA (including IAA)	CAO Art. 59b par. 2 let. c and d CRE42 and CRE43
08 12 16	SEC-SA	CAO Art. 59b par. 2 let. a CRE41
09 13 17	1250% RW	CAO Art. 59b par. 3 CRE40.41