

## Equity investments in funds

Draft Version of July 2022

ID	Label	Legal references and comments
Rows		
001	Look-through Approach (LTA)	CAO art. 59a par. 1 let. a CreO-FINMA art. 118 par. 1, art. 120 and 121, and art. 129
	all funds under LTA	All equity investments in funds that according to the hierarchy of approaches in CreO-FINMA art. 118 are treated under the LTA
002	of which: funds under LTA managed by the bank itself	Out of investments reported in row 001, only those that are managed by the bank itself
003	Mandate Based Approach (MBA)	CAO art. 59a par. 1 let. b CreO-FINMA art. 122 to 126, and art. 129
	all funds under MBA	All equity investments in funds that according to the hierarchy of approaches in CreO-FINMA art. 118 are treated under the MBA
004	of which: funds under MBA managed by the bank itself	Out of investments reported in row 003, only those that are managed by the bank itself
005	Fallback Approach (FBA)	CAO art. 59a par. 1 let. c CreO-FINMA art. 127 and art. 129
	all funds under FBA	All equity investments in funds that according to the hierarchy of approaches in CreO-FINMA art. 127 are treated under the FBA
006	of which: funds under FBA managed by the bank itself	Out of investments reported in row 005, only those that are managed by the bank itself
007	Simplified Approach	CAO art. 59a par. 1 let. d CreO-FINMA art. 128, and art. 129 par. 4
	all funds under Simplified Approach with 300%	All equity investments in funds that according to the hierarchy of approaches in CreO-FINMA art. 118 are treated under the Simplified Approach and risk weighted at 300% (CreO-FINMA art. 128 par. 2 let. a)
008	of which: funds managed by the bank itself	Out of investments reported in row 007, only those that are managed by the bank itself
024	Simplified Approach	CAO art. 59a par. 1 let. d CreO-FINMA art. 128, and art. 129 par. 4
	all funds under Simplified Approach with 500%	All equity investments in funds that according to the hierarchy of approaches in CreO-FINMA art. 118 are treated under the Simplified Approach and risk weighted at 500% (CreO-FINMA art. 128 par. 2 let. b)
025	of which: funds managed by the bank itself	Out of investments reported in row 024, only those that are managed by the bank itself
009 – 013	LTA Exposure by weighted average risk weight applied	For investments reported in row 001, provide breakdown by ranges of weighted average risk weight applied to funds under the LTA
014 – 018	MBA Exposure by weighted average risk weight applied	For investments reported in row 003, provide breakdown by ranges of weighted average risk weight applied to funds under the MBA
019	Simplified Approach 300% risk weight	Same investments reported in row 007
xx	of which: having synthetic risk indicator value of 1 to 4	Out of investments reported in row 019, only equity investments under the Simplified Approach that have a synthetic risk indicator value of 1 to 4 according to the Financial Services Ordinance (FinSO), annex 9 section 4.2
xx	of which: having synthetic risk indicator value of 5 to 7	Out of investments reported in row 019, only equity investments under the Simplified Approach that have a synthetic risk indicator value of 5 to 7 according to the Financial Services Ordinance (FinSO), annex 9 section 4.2
029	Simplified Approach 500% risk weight	Same investments reported in row 024
xx	of which: having synthetic risk indicator value of 1 to 4	Out of investments reported in row 029, only equity investments under the Simplified Approach that have a synthetic risk indicator value of 1 to 4 according to the Financial Services Ordinance (FinSO), annex 9 section 4.2

xx	of which: having synthetic risk indicator value of 5 to 7	Out of investments reported in row 029, only equity investments under the Simplified Approach that have a synthetic risk indicator value of 5 to 7 according to the Financial Services Ordinance (FinSO), annex 9 section 4.2
<b>Columns</b>		
01	Number of funds	Number of funds in which the bank has equity investments. In case a fund is treated under more than one approach, the fund shall be counted under each approach.
02	Credit equivalent for CCR of SFT	Credit equivalent exposure amount for counterparty credit risk arising from securities financing transactions (CAO art. 62 and CreO-FINMA art. 38 and 65 to 82)
03	Credit equivalent for CCR of derivatives	Credit equivalent exposure amount for counterparty credit risk arising from derivatives (CAO art. 56 to 58 and CreO-FINMA art. 3 to 39.)
04	Risk weighted exposure amount for CCR of SFT and derivatives (incl. CVA)	Amount resulting from multiplying the credit equivalent exposure amounts reported in columns 02 and 03 by its corresponding risk weights
05	Total (net) exposure before risk weighting	Total (net) exposure amount arising from equity investments. It includes the credit equivalent amounts for counterparty credit risk reported in columns 02 and 03.
06	Risk weighted exposure amount	Amount resulting from multiplying the total (net) exposure amount in column 05 by its corresponding risk weight