

## Credit Valuation Adjustments (CVA) and counterparty credit risk memorandum items

ID	Label	Legal references and comments
<b>Columns</b>		
1	Derivatives	Positions subject to arts. 56–59 Capital Ordinance
2	Securities Financing Transactions (SFTs)	Positions subject to art. 75 Capital Ordinance
<b>Rows</b>		
1	Exposure at default (EAD) (gross of CVA)	Credit equivalent amount, taking into account collateral and netting (arts. 56–59 Capital Ordinance, art. 75 Capital Ordinance and art. 62 Capital Ordinance), but without consideration of incurred Credit Valuation Adjustments (CVAs) (FINMA-Circ. 17/7, margin no. 474) For derivatives: sum of 1.2, 1.3 and 1.4 For SFTs: sum of 1.1, 1.2, 1.3 and 1.4
1.1	Of which: bilateral SFT exposures not subject to CVA charge	EAD from SFTs that are exempt from the CVA capital charge (FINMA-Circ. 17/7, margin no. 491)
1.2	Of which: exposures subject to simplified CVA charge	EADs that flow into the simplified CVA capital charge (FINMA-Circ. 17/7, margin nos. 514–518)
1.3	Of which: exposures subject to standardized CVA charge	EADs that flow into the standardized CVA capital charge (FINMA-Circ. 17/7, margin nos. 494–513)
1.4	Of which: exposures subject to advanced CVA charge	EAD of exposures that flow into the advanced CVA capital charge (FINMA-Circ. 17/7, margin no. 493)
2	Incurred CVA	Incurred Credit Valuation Adjustments subject to FINMA-Circ. 17/7 margin no. 474
3	Outstanding EAD (net of CVA)	Outstanding EAD = Maximum[ EAD - CVA , 0 ] (FINMA-Circ. 17/7 margin no. 474)
4	Risk-weighted sum of EADs	Risk-weighted sum of outstanding EADs

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