Credit risks: Equity – IRB approaches to capital requirements

ID	Label	Legal references and comments
Columns		
01	Internal rating system	See CRIRB form.
01	PD assigned to the obligor grade	Applies to equity exposures treated according to the PD/LGD approach. See «PD assigned to the obligor grade or pool» in the CRIRB form, as well as §350–355 of the Basel Basis Text.
02	Original exposure pre conversion factors	§359–361 of the Basel Basis Text.
03	Exposure after conversion factors	Margin number 340 of the Credit Risks Circular-banks and art. 54 of the Capital Ordinance.
04–07	Credit risk mitigation (CRM) techniques with substitution effects on the exposure	See CRIRB form and §345, 349 and 355 of the Basel Basis Text.
04	Guarantees	See CRIRB form.
05	Credit derivatives	See CRIRB form.
06–07	Substitution of the exposure due to CRM	See CRIRB form.
06	Outflows (–)	See CRIRB form.
07	Inflows (+)	See CRIRB form.
08	Exposure after CRM substitution effects and after conversion factors	See CRIRB form.
09	Exposure weighted average LGD (%)	Applies to equity exposures treated according to the PD/LGD approach. See also §350–355 of the Basel Basis Text.
10	Risk weighted exposure amounts	For simple risk weight approach, §344–345 of the Basel Basis Text. For the internal models approach, §346–349 of the Basel Basis Text and precisions in margin numbers 359 and 361 of the Credit Risks Circular-banks. For PD/LGD approach, §350–355 of the Basel Basis Text.
11	Capital requirements	See CRIRB form.
12	Expected loss amount	§375, 376 of the Basel Basis Text.
13	Value adjustments and provisions	See CRIRB form.
Rows		
01–105	IRB equity exposures	§235–238 of the Basel Basis Text and precision in margin numbers 320–322 and 354 of the Credit Risks Circular-banks.
02, 104, 105	Simple risk weight approach	§344–345 of the Basel Basis Text.
06	Internal models approach	§346–349 of the Base Basis Text and precisions in margin numbers 359–361 of the Credit Risks Circular-banks.
07–N	PD/LGD approach	§350–355 of the Basel Basis Text.
08–N	Obligor grade	See «Obligor grade or pool» in CRIRB form.
100	Defaulted assets	Margin number 370 of the Credit Risks Circular-banks.

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– Electronic forms to download
– Important information on reporting
– Contacts