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Question ID

2024_7085

Legal act

Regulation (EU) No 575/2013 (CRR)

Topic

Transparency and Pillar 3

Article

449a

Paragraph

ANNEX XXXIX - Template 3

COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations

Regulation (EU) 2022/2453 - ITS on ESG disclosures

Article/Paragraph

19a

Type of submitter

Other

Subject matter

Question

Based on the **Excel version of Template 3 (Annex XXXIX)**, there are **8 sectors** explicitly listed in column a (Sector / IEA Sector):

1. Power
2. Fossil fuel combustion
3. Automotive
4. Aviation
5. Maritime transport
6. Cement, clinker and lime production
7. Iron and steel, coke, and metal ore production
8. Chemicals

And referring to the **ITS Annex XL - Instructions for disclosure of ESG risks - Paragraph 19(a)**, it also mentions that there are **8 mandatory minimum set of sectors**:

19. Institutions shall disclose in this template:

*a. Columns a and b: these columns include the sectors (IEA sectors in column a) under which **rows 1-8 lists the mandatory minimum set of sectors**, and*

However, in the "Annotated Table Layout 330-P1-ESG 3.3.xlsx" and in the data dictionary / DPM, downloaded from [EBA's website](#), there are only 7 values mentioned for the IEA sector -

The <Key value> (combination of all <Key value> columns when more than one) must uniquely specify each row.

Value restricted to subset [CT55]:

(CT:x83) Carbon intensive firms

(CT:x84) 1. Power

(CT:x85) 2. Fossil fuel combustion

(CT:x86) 3. Automotive

(CT:x87) 4. Aviation

(CT:x88) 5. Maritime transport

(CT:x89) 6. Cement, clinker and lime production

(CT:x90) 7. Iron and steel, coke, and metal ore production

The IEA Sector named "Chemicals" is not included in the EBA 3.3 list of values.

Background on the question

In Template 3 of **Annex XXXIX - Prudential disclosures on ESG risks (Article 449a CRR)**, Banks are asked to disclose their alignment efforts with the Paris Agreement objectives for a selected number of sectors.

The list of IEA sectors in the Excel version of this template contains 8 mandatory minimum set of sectors but there are only 7 list of values in the EBA ESG3.3 DPM / "Annotated Table Layout".

Submission date

14/05/2024

Final publishing date

26/07/2024

Final answer

Based on Template 3 in Annex XXXIX of Regulation (EU) 2021/637 and following its related instructions in Annex XL of the same Regulation institutions shall present also IEA sector *Chemicals* as one of the rows for Template 3. The related DPM will be amended accordingly with the next reporting framework release.

Status

Final Q&A

Disclaimer

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