

DOCUMENT	SECTION	ARTICLE		
		CONTENT	SUBTITLE	TITLE
		<ol class="crrNumList" style="list-style-type: none"> Institutions shall disclose the amount of encumbered and unencumbered assets under the applicable accounting framework by asset type in columns C010, C040, C060, and C090 of Template A of Annex I, in accordance with the instructions in Annex II. Institutions shall disclose information on collateral received by asset type in columns C010 and C040 of Template B of Annex I, in accordance with the instructions in Annex II. Institutions shall disclose the liabilities associated with encumbered assets and collateral received as set out in Template C of Annex I, in accordance with the instructions in Annex II. Institutions shall disclose narrative information relating to the impact of their business model on their level of encumbrance and the importance of encumbrance in their business model as set out in Template D of Annex I, in accordance with the instructions in Annex II. 	Disclosure requirements for all institutions	Article 1
		<ol class="crrNumList" style="list-style-type: none"> <p>In addition to the information referred to in Article 1, institutions that meet the conditions set out in paragraph 2 shall disclose:</p> <ol class="crrCharList" style="list-style-type: none"> the asset quality indicators by asset type in columns C030, C050, C080 and C100 as set out in Template A of Annex I, in accordance with the instructions in Annex II; the asset quality indicators by types of collateral received and debt securities issued, including covered bonds and asset-backed securities (ABSs), in columns C030 and C060 as set out in Template B of Annex I, in accordance with the instructions in Annex II. <p>Paragraph 1 shall apply only to credit institutions that meet either of the following conditions:</p> <ol class="crrCharList" style="list-style-type: none"> their total assets, calculated in accordance with paragraph 10 of point 1.6 of Annex XVII to Implementing Regulation (EU) No 680/2014, amount to more than EUR 30 billion; their asset encumbrance level, calculated in accordance with paragraph 9 of point 1.6 of Annex XVII to Implementing Regulation (EU) No 680/2014, is above 15 %. 	Additional disclosure requirements for certain institutions	Article 2
		<div class="crrArticle"> <p>This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.</p> <p>Article 2 shall apply from 2 January 2019.</p> </div>	Entry into force	Article 3