

Counterparty default data report

1. Scope of the report

The report records data allowing the identification of counterparties in default. If the counterparty's default status is not estimated in accordance with the IRB approach set out in Part Three, Title II, Chapter 3 of Regulation (EU) No 575/2013 of the European Parliament and of the Council (CRR), the data for such counterparty will not be reported. The data are reported only for debtors and protection providers who are the providers and issuers of the protection at the same time. Data are to be reported as at the end of the reference period. The report does not cover data for households and sole proprietors.

2. Structure of the report row

- 1) Observed agent identifier
- 2) Counterparty identifier
- 3) Default status of the counterparty
- 4) Date of the default status of the counterparty

1) **Observed agent identifier**

The agent identifier assigned by Eesti Pank and the Financial Supervision Authority.

2) **Counterparty identifier**

The identifier assigned by the reporting agent to identify the counterparty. Each counterparty can have only one counterparty identifier; this value will not change over time and cannot be used as the counterparty identifier for any other counterparty.

3) **Default status of the counterparty**

Not in default	14
Default because both unlikely to pay and more than 90/180 days past due	18
Default because unlikely to pay	19
Default because more than 90/180 days past due	20

4) **Date of the default status of the counterparty**

The date is recorded in accordance with the ISO 8601 standard (yyyy-mm-dd). If the counterparty has not been in default, the field will be left blank.