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**COVER NOTE**

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From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 28 May 2026

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject: ANNEX to the COMMISSION DELEGATED REGULATION (EU) .../... supplementing Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to regulatory technical standards specify-ing operational risk requirements

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Delegations will find attached document C(2026) 3200 annex.

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Encl.: C(2026) 3200 annex



Brussels, 28.5.2026  
C(2026) 3200 final

ANNEX

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**to the**

**Commission Delegated Regulation (EU) .../...**

**supplementing Regulation (EU) No 575/2013 of the European Parliament and of the  
Council with regard to regulatory technical standards specifying operational risk  
requirements**

## ANNEX

Attributes	Mapping to Level 1 event types and Level 2 categories
Legal Risk – Misconduct	<p>1. Loss events classified into the following Level 1 event types and Level 2 categories shall always be assigned the attribute ‘Legal Risk – Misconduct’: 1.1, 1.2, 1.3, 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8</p> <p>2. Loss events classified into Level 1 event types and Level 2 categories different than those in point (1) shall not be assigned the attribute ‘Legal risk - Misconduct’.</p>
Legal Risk – Other than Misconduct	<p>3. Loss events classified into the following Level 1 event types and Level 2 categories may be assigned the attribute ‘Legal Risk – Other than Misconduct’: 2.1, 2.2, 2.3, 2.4, 3.1, 3.2, 5.1, 5.2, 6.1, 6.2, 7.1, 7.2, 7.3, 7.4, 7.5</p> <p>4. Loss events classified into Level 1 event types and Level 2 categories different than those in point (3) shall not be assigned the attribute ‘Legal Risk – Other than Misconduct’.</p>
Model Risk	<p>5. Loss events classified into the following Level 1 event types and Level 2 categories shall always be assigned the attribute ‘Model Risk’: 4.8, 7.5</p> <p>6. Loss events classified into the following Level 1 event type and Level 2 category may be assigned the attribute ‘Model Risk’: 7.4</p> <p>7. Loss events classified into Level 1 event types and Level 2 categories different than those in points (5) and (6) shall not be assigned the attribute ‘Model Risk’.</p>