

- ☐ CD are contracts where underlying asset is **credit asset**
- ☐ Objective is transfer credit risk without transferring asset

HOW IT WORKS?

- ❖ Lender sell loan (credit asset) to investors who invest in debt securities to transfer credit risk
- ❖ Investors get interest payments
- ❖ Debt still remains on books of original lender
- ❖ Debt securities is the credit asset

BENEFITS

- Credit risk according to capacity
- Boost market efficiency & liquidity
- Safe & stable economy

PARTICIPANTS

1. **Borrower**
2. **Lender** – who requires protection
3. **Guarantor or third party** - who covers risk to make profit

- May result in investors taking on more risk
- Investors may understand these instruments

**R
I
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S**

T Y P E S

UNFUNDED CDS

Protection seller doesn't pay only when borrower fails to pay protection buyer



Credit Default Swap

Credit Default Swap Option

Credit Spread Option

Total-rate-of-return Swap

FUNDED CDS

Protection seller pays certain sum to protection buyer to cover any loan default in future



Credit Linked Note

Constant Proportion Debt Obligation

Collateralized Debt Obligation

The Financial Jungle A Guide To Credit Derivatives

E Durkheim



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