

Single Rulebook Q&A

Question ID	2020_5301
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
Article	99
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	Annex V, template F 46
Date of submission	12/06/2020
Published as Final Q&A	19/03/2021
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Failed XBRL rule v5713_s: [F 46.00 (r100;110;140, c010;020)] {F 46.00}
Question	Can we keep our reporting for 2019 as it is and will row 130, column 20 be opened for this purpose? We think that this is correct presentation.
Background on the question	Under share premium / Additional paid-in capital the Group records the profit/loss from trading in DB shares. This is allowed under IFRS, please see IAS 32, par 33. Table 46 does not provide an appropriate cell in this column 20. Rows 130 or 190 can't be used unfortunately. They would be more appropriate. So we used the cell in row 100, column 20 which is most general even if the sign doesn't fit in our case. IAS 32, par 33 states 'If an entity reacquires its own equity instruments, those instruments ('treasury shares') shall be deducted from equity. No gain or loss shall be recognised in profit or loss on the purchase, sale, issue or cancellation of an entity's own equity instruments. Such treasury shares may be acquired and held by the entity or by other members of the consolidated group. Consideration paid or received shall be recognised directly in equity.' Also KPMG supports the position that 'Any surplus or deficit on the sale of treasury shares is shown as an adjustment to share premium or reserves, including retained earnings, or a combination thereof.' (KPMG insights into IFRS)

EBA answer	For the reporting of profit/loss from trading of own shares in template F 46.00 of Annex III to Regulation (EU) No 680/2014 (ITS on Reporting), row 130 (“Sale or cancellation of treasury shares”) should be used. This cell will be opened for reporting in a forthcoming version of the reporting framework. In the meantime, the profit/loss from trading of own shares shall be reported in row 100 of F 46.00, in “capital reduction”.
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5301

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