

Question ID	2022_6353
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
Article	430
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
Article/Paragraph	Annex V
Date of submission	03/02/2022
Published as Final Q&A	31/03/2023
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Validation rule v6053_m
Question	<p>According to the validation rule v6053 {F 01.02, r0220, c0010} = xsum ({F 09.01.1, (r0010, r0090, r0170, c0040, c0050, c0060, c0065, c0110)}) there must be an exact match between Row 220 "<i>Commitments and guarantees given</i>" of F 01.02 '<i>Liabilities</i>' and the sum of the provision on off balance sheet exposures of F 09.01.1. '<i>Off-Balance sheet exposures</i>'.</p> <p>Is it correct to assume that such VR would not be applicable if an entity of the Group has provision on off-balance sheet exposures and, at the reference date, falls under IFRS 5 having as a consequence a representation only on row 0290 "<i>Liabilities included in disposal groups classified as held for sale</i>" instead of row 0220 "<i>Commitments and guarantees given</i>" F 01.02 '<i>Liabilities</i>'?</p> <p>Same phenomenon applies also for validation rule v1385_m: {F 01.02, r0220, c0010} = xsum({F 20.05.b, c0030, (r0010-0030, sNNN)})</p>
Background on the question	FINREP Annex V does not provide guidelines on similar complex cases, for which an interpretation is needed in order to comply to the normative

	requirement.
Final answer	In accordance with Part 2, paragraphs 102 to 104 of Annex V to Regulation (EU) 2021/451, loan commitments, financial guarantees and other commitments given reported in template F 09.01.1 are the instruments listed in Annex I to Regulation (EU) No 575/2013 (CRR) and they are in the scope of IFRS 9, or IAS 37 or IFRS 4. Therefore, the off-balance sheet exposures that falls under IFRS 5 are reported in row 0290 'Liabilities included in disposal groups classified as held for sale' in template F 01.02 and are not reported in template F 09.01.1. The validation rule v6053_m is correct.
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2022_6353

European Banking Authority, 29/05/2023
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