

# Single Rulebook Q&A

<b>Question ID</b>	2022_6579
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Transparency and Pillar 3
<b>Article</b>	434a
<b>Paragraph</b>	-
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) 2021/637 - ITS with regard to disclosures of information referred to in Titles II and III of Part Eight CRR
<b>Article/Paragraph</b>	Mapping Pillar 3 disclosures templates with supervisory reporting
<b>Date of submission</b>	15/09/2022
<b>Published as Final Q&amp;A</b>	30/06/2023
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	Pillar 3 disclosures prepared from FINREP reporting
<b>Question</b>	In which column in the table EU CR1 should be included purchased or originated credit-impaired financial assets?
<b>Background on the question</b>	According with Regulation 2021/637 we currently prepare Pillar 3 disclosures from FINREP reporting DPM 2.9. But for FINREP reporting we currently report data according with DPM 3.1. In the new version of DPM there are changes regarding presentation of purchased or originated credit-impaired financial assets, which are from DPM 3.0 disclosed in separated column. Before the change in DPM 2.9 purchased or originated credit-impaired financial assets were disclosed together with Credit-impaired instruments (Stage 3). In the mapping instructions for the table EU CR1 are not included new columns in which we report purchased or originated credit-impaired financial assets. For this reason, now we do not include purchased or originated credit-impaired financial assets in the EU CR1 table.

<b>Final answer</b>	The gross carrying amount of purchased or originated credit-impaired financial assets (POCIs) and the related allowances and write-offs shall be reported in the table EU CR1, columns a, d, g and j and m where applicable but they shall not be reported in the columns 'of which stage 1' and 'of which stage 2'.
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2022_6579">https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2022_6579</a>

European Banking Authority, 11/12/2023

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