

Question ID	2013_75
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
Article	Article 99
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Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)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 III, F 01.03, r170
Date of submission	26/07/2013
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	FINREP: F1.3 Equity - Row 070 "Other equity instruments issued"
Question	What kind of instrument is expected on this row ? Does it include all "own funds instruments" in CRR regulation, i.e. "capital instruments issued by the institution that qualify as Common Equity Tier 1, Additional Tier 1 or Tier 2 instruments"?
Background on the question	We need this information for FINREP mapping.
Final answer	<p>In Table F 01.03, row 070 "Other equity instruments issued" is a default item. As stated in Annex V. Part 2, paragraph 16 of the Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions Draft ITS on Supervisory reporting, "Other equity instruments issued" includes equity instruments that are financial instruments other than "Capital" and "Equity component of compound financial instruments". It is therefore quite possible to find elements in line with IAS 32.22 for example.</p> <p><i>*As of 1/8/2014 the content of this answer was modified to reflect the</i></p>

	<i>publication of the final ITS on supervisory reporting of institutions in the Official Journal of the European Union. As a result, the references to the ITS were updated and the disclaimer deleted. For reasons of transparency, revisions are highlighted in track changes.</i>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_75

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