

Single Rulebook Q&A

Question ID	2013_81
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
Article	Article 99
Paragraph	5
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 III, F 08.01, (r100, 150, 200, 250, 300, 350)
Date of submission	26/07/2013
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Disclose name of institution / entity	Yes
Name of institution / submitter	CREDIT AGRICOLE
Country of incorporation / residence	FRANCE
Type of submitter	Credit institution
Subject matter	FINREP - F8.1 Breakdown of financial liabilities by product and by counterparty sector - "Repurchase agreements" (Rows 100, 150, 200, 250, 300 and 350)
Question	FINREP - Template 8.1 Breakdown of financial liabilities by product and by counterparty sector - "Repurchase agreements" (Rows 100, 150, 200, 250, 300 and 350) - can you confirm that the rows "Repurchase agreement" do not include assets pledged that are not securities?
Background on the question	We need this information for FINREP mapping.
EBA answer	In the Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions Draft ITS on Supervisory reporting , the definition of "Repurchase agreements" is based on the ECB Regulation 2008/32, Annex II Part 2. 9.4, which mentions securities pledged and operations involving the temporary

	<p>transfer of gold against cash collateral.</p> <p><i>*As of 1/8/2014 the content of this answer was modified to reflect the 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></p>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_81

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