

# Single Rulebook Q&A

<b>Question ID</b>	2013_82
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - FINREP (incl. FB&NPE)
<b>Article</b>	Article 99
<b>Paragraph</b>	5
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
<b>Article/Paragraph</b>	Annex III, F 10.00, (r020, 080, 140, 200, 260, 280)
<b>Date of submission</b>	26/07/2013
<b>Published as Final Q&amp;A</b>	14/02/2014
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	CREDIT AGRICOLE
<b>Country of incorporation / residence</b>	FRANCE
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	FINREP - F10 Derivatives - Trading - "Economic hedges" (Rows 020, 080, 140, 200, 260 and 280)
<b>Question</b>	FINREP - Template 10 Derivatives - Trading - "Economic hedges" (Rows 020, 080, 140, 200, 260 and 280) - can you confirm that this row shall include "mechanically" all derivatives classified as "held for trading" in accountancy but that are not part of the trading book as defined in CRR (excepted derivatives for proprietary trading) ?
<b>Background on the question</b>	We need this information for FINREP mapping.
<b>EBA answer</b>	All derivatives which do not meet the requirements in IAS 39 to be effective hedging instruments, but which are held for hedging purposes shall be reported in these rows.

	<p>Having regard to the provisions of para.74 of the Annex V. Part 2 of the <u>Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions</u><del>Draft ITS on Supervisory reporting</del>, according to which the item "economic hedges" includes those derivatives that are classified as "held for trading" but they are not part of the trading book as defined in Article 4(86) of Regulation (EU) No. 575/2013 (CRR), the item "economic hedges" does not include derivatives for proprietary trading.</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>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_82">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_82</a>

European Banking Authority, 27/01/2022  
[www.eba.europa.eu](http://www.eba.europa.eu)