

Single Rulebook Q&A

Question ID	2013_83
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 12.00, (c020, 030, 040, 050, 060)
Date of submission	26/07/2013
Published as Final Q&A	14/02/2014
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: F12 Movements in allowances for credit losses and impairment of equity instruments - Col 020 to 060 - Breakdown by counterparty
Question	FINREP - Template 12 Movements in allowances for credit losses and impairment of equity instruments - Col 020 to 060 - Breakdown by counterparty : the breakdown by counterparty of "variation flows" columns (columns 020 to 060) is heavy - does EBA allow that institutions make this breakdown only on "closing balance" column (col 070) as it tolerates for similar template FIN 30B in current FINREP?
Background on the question	We need this information for FINREP mapping.
EBA answer	Article 99 of the Regulation (EU) No. 575/2013 (CRR) is the legal basis for FINREP requirements and they are directly applicable and legally binding to all institutions. The EBA or any competent authority does not have any

	powers to grant any waivers or exemptions on reporting. Therefore, all templates shall be reported in full.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_83

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