

Question ID	2013_85
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 14.00, (c060, 070, 080)
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: F14 Fair value hierarchy: financial instruments at fair value - Columns 060 to 080 "Accumulated change in fair value before taxes"
Question	FINREP - Contents of template 14 Fair value hierarchy: financial instruments at fair value - Columns 060 to 080 "Accumulated change in fair value before taxes" : do gains and losses to be reported in columns 060 to 080 include only gains and losses accounted in the statement of profit or loss (like columns 040 and 050) or do they also include gains and losses accounted in "statement of comprehensive statement" ?
Background on the question	We need this information for FINREP mapping.
EBA answer	All gains and losses accounted in "Statement of comprehensive income" (including "Statement of profit or loss") shall be included in columns 060 to 080 "Accumulated change in fair value before taxes" of template F 14.00.

Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_85
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European Banking Authority, 29/01/2022

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