

Question ID	2013_88
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
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 16.07, r150?
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 - Contents of template 16.7 Impairment on financial and non-financial assets - Cancellation of the row 150 "impairment of other non-financial assets"
Question	FINREP - Template 16.7 Impairment on financial and non-financial assets - Cancellation of the row 150 "impairment of other non-financial assets" : on which row do we have to set amounts linked to "other non financial assets" and reported on row 570 "other" in template 2 ?
Background on the question	We need this information for FINREP mapping.
EBA answer	Rows 100-140 of template F 16.07 are related to rows 520-560 of template F 02.00. As currently there is no relation to row 570 of F 02.00 ("other") in template F 16.07, it is not included in the current version of the <u>Regulation (EU) No 680/2014</u> 13 ITS on supervisory reporting of institutions Draft ITS on

	<p>Supervisory reporting.</p> <p>In the next available version of the ITS, a new row "Other" will be included in F 16.07 in order to ensure in this template the breakdown of the amount of impairment on non-financial assets disclosed in table F02.00.</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_88

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