

<b>Question ID</b>	2013_89
<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>	Art 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 17.03, r170
<b>Date of submission</b>	26/07/2013
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<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 - Contents of template 17.3 Reconciliation between Accounting and CRR scope of consolidation - Liabilities and equity - Row 170 "Liabilities under insurance and reinsurance contracts"
<b>Question</b>	FINREP - Contents of template 17.3 Reconciliation between Accounting and CRR scope of consolidation - Liabilities and equity - Row 170 "Liabilities under insurance and reinsurance contracts" : does the row 170 "liabilities under insurance and reinsurance contracts" include insurance company technical reserves?
<b>Background on the question</b>	We need this information for FINREP mapping.
<b>EBA answer</b>	Template F 17.03 shall be reported using the accounting scope of consolidation. Row 170 is only relevant when the reporting institution has an insurance company as a subsidiary.

	In this case, the amount to be reported in row 170 shall be the addition of all liabilities arising from insurance and reinsurance contracts according to paragraph 37.b of IFRS 4. Thus, technical reserves shall be included in row 170.
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_89">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_89</a>

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