

Single Rulebook Q&A

Question ID	2013_90
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
Article	Art 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 22.01, r140 (also F 22.02, r130)
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 22.1 Fee and commission income and expenses by activity (+ template 22.2) - Row 140 "Customer resources distributed but not managed [by type of product]"
Question	FINREP - Template 22.1 Fee and commission income and expenses by activity (+ template 22.2) - Row 140 "Customer resources distributed but not managed [by type of product]" : for this row, the ITS refers to "products issued by entities outside the Group" -> Which level of Group has to be considered : Accounting Group (including insurance companies for example) or CRR Group (excluding insurance companies for example) ?
Background on the question	We need this information for FINREP mapping.
EBA answer	For defining entities outside the group, the prudential scope of consolidation (CRR group) shall be used. Therefore, the fee and commission income from

	the distribution of insurance products that are managed by an insurance company of the group (included in the accounting scope of consolidation but excluded from the prudential scope) should be reported in rows 160 and 140 of F 22.01 and the assets involved in row 150 of F 22.02.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_90

European Banking Authority, 28/01/2022
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