

# Single Rulebook Q&A

<b>Question ID</b>	2013_91
<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>	Article 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 31.01 &&&&&& F 31.02, (c020, 050)
<b>Date of submission</b>	26/07/2013
<b>Published as Final Q&amp;A</b>	14/02/2014
<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 31.1 Related parties: amounts payable to and amounts receivable from (+ template 31.2) - Column 020 "subsidiaries" et Column 050 "other related parties"
<b>Question</b>	FINREP - Template 31.1 Related parties: amounts payable to and amounts receivable from (+ template 31.2) - Column 020 "subsidiaries" and Column 050 "other related parties" : can you confirm that the column 020 "subsidiaries" includes transactions with "sister entities" ?
<b>Background on the question</b>	We need these informations for FINREP mapping
<b>EBA answer</b>	For the purposes of this answer, "sister institutions" are understood to be those which are subsidiaries owned by the same parent institution.  In the case where the common ultimate parent institution is located in the

	<p>European Union, consolidated financial statements shall be prepared by this parent institution, where the "sister institutions" would be considered both as subsidiaries. If, according to the CRR provisions, "sister institutions" shall also prepare consolidated financial statements, transactions with the "sister institution" shall be considered as entered with "subsidiaries" (see Annex V. Part 2, paragraph 120 of the <u>Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions</u><del>Draft ITS on Supervisory reporting</del>).</p> <p>In the case where the common parent institution is located outside the European Union and considering the case where both meet the requirements to prepare consolidated financial statements, transactions with "sister institutions" shall be considered as entered with "subsidiaries" (see Annex V. Part 2, paragraph 120 of the <del>Draft</del> ITS).</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>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_91">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_91</a>

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