

Single Rulebook Q&A

Question ID	2013_92
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 40.01 & & & & F 40.02
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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 - Template 40 Group structure (40.1 "entity-by-entity" - 40.2 "instrument-by-instrument") - Notion of Group scope
Question	FINREP - Template 40 Group structure (40.1 "entity-by-entity" - 40.2 "instrument-by-instrument") - Notion of Group scope : we understand that the scope to be considered for the templates 40.1 and 40.2 is the Accounting Group (including insurance companies for example) and not the CRR Group (excluding insurance company for example). Can you confirm this point ?
Background on the question	We need these informations for FINREP mapping
EBA answer	For the notion of group, the accounting scope of consolidation shall be the basis of the reporting of F 40 (see Annex V, part 2, paragraph 123 of the Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions Draft ITS on Supervisory reporting that specifies that "All

	<p>subsidiaries regardless the activity they perform shall be reported ").</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_92

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