

Question ID	2013_93
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 40.02, (c030, 040, 050)
Date of submission	26/07/2013
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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 - Contents of template 40.2 Group structure "instrument-by-instrument"
Question	FINREP - Contents of template 40.2 Group structure "instrument-by-instrument" : we don't understand the scope of templates 40.2 : do we have to report all securities in our portfolio issued by an entity included in our accounting scope ? The amounts expected in columns 030 to 050 (holding company) are related to the security or to the holding company ? We need further explanations"
Background on the question	We need this information for FINREP mapping
EBA answer	Template F 40.02 has to be seen from the point of view of the entity holding the equity instruments. Therefore, all securities issued by an entity included in the accounting scope of the group which holds the securities in their

	<p>individual balance sheet, shall be reported. It is worth noting that those holdings of equity instruments classified as held for trading, designated at fair-value through profit or loss, available for sale and treasury shares, that is to say, shares of the own reporting institution owned by it, are excluded from the reporting in F 40.02.</p> <p>Columns 030 to 050 in template F 40.02 refer to the institutions holding the financial instruments. Columns 060 to 080 in the same template refer to the percentage, carrying amount and acquisition cost registered for each of the investments in the individual balance sheet of the holding entity.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_93

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