

Question ID	2013_95
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, c080
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 40.1 Group structure "entity-by-entity" - Col 080 "Profit or (-) loss of investee"
Question	FINREP - Template 40.1 Group structure "entity-by-entity" - Col 080 "Profit or (-) loss of investee" : which result is expected in column 080 : "profit or loss for the period" or "total comprehensive income for the period" ?
Background on the question	We need this information for FINREP mapping.
EBA answer	Column 080 "profit or loss" in the F 40.01 gathers information of the amount of profit or loss defined by IAS 1.81A(a).
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_95

