

<b>Question ID</b>	2013_96
<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>	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 40.01, c160
<b>Date of submission</b>	26/07/2013
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<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 40.1 Group structure "entity-by-entity" - Col 160 "Carrying amount"
<b>Question</b>	FINREP - Template 40.1 Group structure "entity-by-entity" - Col 160 "Carrying amount" : for entities with a different accounting treatment under IFRS Group scope and under CRR Group scope, the amount related to which scope is expected ?
<b>Background on the question</b>	We need this information for FINREP mapping.
<b>EBA answer</b>	Template F40.01 requires information from all entities of the group, taking as a basis the accounting scope of consolidation. Accordingly, for example, non-financial subsidiaries, which are excluded from the regulatory scope of consolidation, shall also be reported in this template. In addition to this, the accounting treatment under the Regulation (EU) No 575/2013 (CRR), when

	<p>applicable, is also required in column 150 of F 40.01.</p> <p>For the purposes of reporting column 160 "Carrying amount ", the amount reported on the balance sheet of the reporting institution shall be reported only for those members of the group not fully or partially consolidated under IFRS. In this case, the amount reported stems from the accounting balance sheet.</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_96">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_96</a>

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