

Question ID	2013_97
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 41.02, r020, c030
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 41.2 Use of the fair value - Crossing col 030 "Hybrid contracts" / Row 020 "equity instruments"
Question	FINREP Template 41.2 Use of the fair value - Crossing col 030 "Hybrid contracts" / Row 020 "equity instruments" : this crossing is forbidden ; even if few cases are expected, how do we have to report possible occurrences ?
Background on the question	We need these informations for FINREP mapping
EBA answer	<p>The occurrence of an equity instrument having an embedded derivative that, at the same time, must account for it non-separated is possible.</p> <p>The corresponding cell (intersection of row 020 and column 030 in F 41.02) will be released (coloured in white) accordingly in the next available version of the Regulation (EU) No 680/2014 13 ITS on supervisory reporting of institutions ITS on Supervisory reporting in order to report an occurrence of this type.</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_97

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