

# Single Rulebook Q&A

<b>Question ID</b>	2013_313
<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>	-
<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	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
<b>Article/Paragraph</b>	ITS Annex V Part 2.117(b), Annex III, F 22.02, r090
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<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Accounting firm
<b>Subject matter</b>	Definition of Custody assets 'entrusted to other entities' (Table 22.2)
<b>Question</b>	Definition of 'Of which: entrusted to other entities' (row 090) in Table 22.2. Are only assets held with sub-custodians of the reporting entity reported in row 090?
<b>Background on the question</b>	<p>The examples listed below summarize the current interpretation of the item 'Of which: entrusted to other entities' (row 090) within table 22.2. Example 1: a mutual fund domiciled in Sweden, which is a part of the reporting entity Group A is using the custody of a third party (Bank Z, also domiciled in Sweden) for all its assets. It appears that the assets of the mutual fund, held in custody of Bank Z are not to be reported in as Custody assets in Table 22.2, and specifically as 'Of which: entrusted to other entities' (row 090) in Table 22.2. Example 2: A private customer of a reporting entity, which is domiciled in Sweden, owns Siemens shares. The reporting entity (Group A) acts as a custodian for the shares, however as the shares are held in the country foreign to the reporting entity, the reporting entity uses a sub-custodian, or agent bank, in the local market (e.g. Deutsche Bank in Germany) to help provide custody services in the foreign country. The Siemens shares held with sub-custodian are to be reported in as Custody assets in Table 22.2, and specifically as 'Of which: entrusted to other</p>

	entities' (row 090) in Table 22.2.
<b>Final answer</b>	All assets held in custody (row 060 of F 22.02), for which the custodian delegated all or part of the custody to an entity that is not part of the CRR group of the reporting entity, must be included in row 090 of F 22.02 ("Of which: entrusted to other entities").
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_313">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_313</a>

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