

# Single Rulebook Q&A

<b>Question ID</b>	2013_334
<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>	2
<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
<b>Date of submission</b>	04/10/2013
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<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	Swedish Bankers' Association
<b>Country of incorporation / residence</b>	Sweden
<b>Type of submitter</b>	Industry association
<b>Subject matter</b>	Reporting of entity level
<b>Question</b>	In table F 40.01, Annex III, the group structure should be reported entity-by-entity. Question: What is the level of detail required in this table? Approach 1: only subsidiaries Approach 2: subsidiaries of subsidiaries (i.e. all companies in the group) Example: Group XYZ comprises Parent A which owns sub-group B and subgroup C. Both subgroup B and C are part of the CRR base of consolidation. Should the Group XYZ report in table 40.01 only the first level of subsidiary in subgroup B and C (I.e. parent company of subgroups B and C) or also all companies owned by sub-group B and C?
<b>Background on the question</b>	In table F 40.01, Annex III, the group structure should be reported entity-by-entity. Question: What is the level of detail required in this table?
<b>Final answer</b>	All subsidiaries, joint ventures and associates included within the accounting scope of consolidation have to be reported in template F 40.01.

	In the above example, all companies that are in turn subsidiaries of B or C will also be reported.
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_334">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_334</a>

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