

Question ID	2013_336
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
Article	99
Paragraph	2
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
Article/Paragraph	Annex III, F 40.02, column 010
Date of submission	04/10/2013
Published as Final Q&A	07/03/2014
Disclose name of institution / entity	Yes
Name of institution / submitter	Swedish Bankers' Association
Country of incorporation / residence	Sweden
Type of submitter	Industry association
Subject matter	Security code if no ISIN code available
Question	If there are no ISIN code or other public codes that uniquely identifies the instrument, what should then be filled in in table F 40.2 column 010?
Background on the question	Some financial instrument do not have an ISIN code or other public codes that uniquely identifies the instrument.
Final answer	<p>The identifying code ISIN for a financial instrument is used to identify it unequivocally. It is particularly mandatory when the financial instrument is listed on a market.</p> <p>However, in absence of an ISIN code (for example, where the instrument is not traded on a market), the reporting entity (i.e., investor) can use an internal identification code for this instrument.</p>

Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_336
-------------	---

European Banking Authority, 27/03/2023

www.eba.europa.eu