

<b>Question ID</b>	2013_344
<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	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
<b>Article/Paragraph</b>	Annex III, F 40.02
<b>Date of submission</b>	07/10/2013
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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 "instrument-by-instrument"
<b>Question</b>	In table F 40.2, Annex III, the group structure should be reported instrument-by-instrument. Clarifications are needed in relation to the definition of "instrument" in the context of Group Structure (i.e. tabel 40). Is FINREP requiring information related to each security (independently on whether the security is trading) which is held by the reporting entity at reference date?
<b>Background on the question</b>	In table F 40.2, Annex III, the group structure should be reported instrument-by-instrument. Clarifications are needed in relation to the definition of "instrument" in the context of Group Structure (i.e. tabel 40).
<b>Final answer</b>	Template F 40.02 of FINREP requires the reporting of information on each instrument which is held by the reporting entity at the reference date, regardless of whether instrument is traded or not.

	<p>Template F 40.02 is to be viewed from the point of view of the entity holding the equity instruments (i.e. only investments in equity instruments of subsidiaries, joint ventures and associates). The fact that some of these securities are traded in a market is completely irrelevant for the determination of the obligation to report.</p> <p>Securities classified as held for trading, designated at fair-value through profit or loss, available for sale and treasury shares, that is to say, shares of the own reporting institution owned by it, are excluded from the reporting in F40.02.</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_344">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_344</a>

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