

# Single Rulebook Q&A

<b>Question ID</b>	2013_377
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - COREP (incl. IP Losses)
<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 (as amended)
<b>Article/Paragraph</b>	Annex I, C 06.00
<b>Date of submission</b>	10/10/2013
<b>Published as Final Q&amp;A</b>	07/03/2014
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	ITS reporting - Group Solvency - Applicable only at top conso level
<b>Question</b>	Could you confirm that this table is applicable only at top conso level only, ie it is not required to report this in sub-consolidated reports
<b>Background on the question</b>	EBA - ITS - 2013-02 - Group Solvency C06.00 - Information on affiliates (GS) Instructions to ITS: Template related instructions. Para 36 page 54 "It is possible for one consolidated group to be included within another consolidated group in which case the consolidated entity will have their details included in a higher consolidated group's GS template
<b>Final answer</b>	<p>Template C06.00 13 Group Solvency (GS) is applicable not only at top consolidated level, but also at sub-consolidated level if the subgroup is subject to reporting requirements.</p> <p>The GS template aims to give a comprehensive view of a group within the scope of consolidation according to Part One, Title II, Chapter 2 of Regulation (EU) No 575/2013 (CRR). Hence the information is reported on an entity-by-entity-basis. This also means that the entities within a subgroup shall be reported entity-by-entity in the GS of the entire group, even if the sub-group itself is subject to reporting requirements. If the subgroup is</p>

	<p>subject to reporting requirements, it shall also report the GS template on an entity-by-entity basis, although those details are included in a higher consolidated group 19s GS template.</p> <p>It should be noted that the contribution of an entity is only reported above the threshold described in point 37 of Annex II.</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_377">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_377</a>

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