

Single Rulebook Q&A

Question ID	2013_574
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - FINREP (incl. FB&NPE)
Article	99
Paragraph	-
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Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)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 - FINREP templates IFRS
Date of submission	27/11/2013
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Disclose name of institution / entity	Yes
Name of institution / submitter	Austrian Federal Economic Chamber, Division Bank and Insurance
Country of incorporation / residence	Austria
Type of submitter	Industry association
Subject matter	Supervisory Reporting (FINREP templates), 40.1 Group structure: "entity-by-entity"
Question	There are two columns Accounting treatment (Accounting Group) and Accounting treatment (CRR Group) with three possibilities to note something. Accounting Group (full consolidation, proportional consolidation, equity method); CRR Group (full integration, proportional integration, equity method). How should institutions deal with the situation that the respective entity is not in both scopes of consolidation => What should note in this case?
Background on the question	Reporting of entities that are not in both scopes of consolidation.
Final answer	If the question refers to an entity which is included in the scope of consolidation but accounting for with a different treatment (e.g. at cost) it

	<p>shall be reported conventionally within "other".</p> <p>Equity instruments classified as held for trading, designated at fair-value through profit or loss, available for sale and treasury shares (shares of the own reporting institution owned by it) are excluded from the reporting in F 40.01 Template as in F 40.02 Template.</p> <p>The Instructions in Annex V will be amended and "other" will be included in paragraphs 124(m) and 124(n) in Part 2 of Annex V of the draft ITS on Supervisory reporting.</p> <p>For further information see also Question 2013_340.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_574

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