

Question ID	2014_815
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Leverage ratio
Article	99
Paragraph	5
Subparagraph	COREP Annex XV
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	Annex XV
Date of submission	06/02/2014
Published as Final Q&A	22/08/2014
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Validations
Question	Can the EBA review the attached file which includes specific validations which we believe may be illogical or contain errors. Where appropriate can the EBA amend both Annex XV and the taxonomy. Please note that this is not a repeat of question 2013_524. The attached file contains a further set of validation queries.
Background on the question	We believe a number of the validations published in Annex XV of the draft ITS may contain logical errors. We understand these validations are included in the taxonomy, and a failure to pass the validations would result in the XBRL instance not being accepted. Accordingly, it is essential all validations included in the taxonomy are logical and should be met.
Final answer	The validation rules v680_m, v681_m and v682_m are correct. However, in the Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions, the cells {C 08.01, r060, c260, s001}, {C 08.01, r050, c260, s001} and {C 08.01, r040, c260, s001} are falsely deactivated. This technical problem has been solved in the EBA final draft ITS amending Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of

	<p>institutions.</p> <p>In v1690_m the reference to cell {C 40.00, r050, c050} is wrong. The formulae should be: {r060, c050} <= {r060, c070} * 10%. The error will be corrected as soon as possible.</p> <p>The validation rule v1691_m is correct, as row 110 and row 130 of C 40.00 are included in row 100, but do not necessarily sum up to the value in row 100. As suggested, the column reference is not correct since it only applies to column 070. This will be corrected as soon as possible.</p>
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_815

European Banking Authority, 28/09/2022
www.eba.europa.eu