

# Single Rulebook Q&A

<b>Question ID</b>	2014_829
<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	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
<b>Article/Paragraph</b>	C21
<b>Date of submission</b>	10/02/2014
<b>Published as Final Q&amp;A</b>	05/09/2014
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	INVOKE
<b>Country of incorporation / residence</b>	FRANCE
<b>Type of submitter</b>	Consultancy firm
<b>Subject matter</b>	C21 Additional requirements for options (non-delta risks) : reporting requirements
<b>Question</b>	In the report C21, the taxonomy, accordingly with the ITS last functional XLS templates allows the row 090 to be fed for other column that capital requirements. But, this seems very strange from some of our customers as in all other Market risk templates ( ie. MKR SA COM, MKR SA FX) this row must only be fed for the column "Own fund requirements". => In the report C21.00, for rows "090" shall we report figures in column "010" to ""050"?
<b>Background on the question</b>	In the report C21, the taxonomy, accordingly with the ITS last functional XLS templates allows the row 090 to be fed for other column that capital requirements. But, this seems very strange from some of our customers as in all other Market risk templates ( ie. MKR SA COM, MKR SA FX) this row must only be fed for the column "Own fund requirements". => In the report C21.00, for rows "090" shall we report figures in column "010" to ""050"?

<b>Final answer</b>	In the C 21.00 Template (MKR SA EQU), row 090 should be grey-shaded for all columns, except for column 060 "Own funds requirements". The template, DPM and taxonomy will be amended accordingly.
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_829">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_829</a>

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