

<b>Question ID</b>	2014_890
<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>	-
<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>	17
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<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	Validations FINREP
<b>Question</b>	Regarding FINREP validations: 1) v779_m / F 01.03: {r090} = {r100} + {r110} + {r120} + {r130} + {r140} + {r150} + {r160} + {r170} + {r180}. Why are {r122} and {r124} not also part of the formula? 2) cell (r90, c90) refers "Conversion of debt to equity", which is disabled for data entry. What is the reason?
<b>Background on the question</b>	Part of FINREP validations is not understandable (apart from the ones which are already questioned on the website).
<b>Final answer</b>	<p>1) v779_m / F 01.03: Why are {r122} and {r124} not also part of the formula?</p> <p>Annex XV of the Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions contains a different definition of the validation rule v779_m: {r090} = {r095} + {r128}. This validation rule is correct and therefore shall not be amended.</p> <p>2) What is the reason for disabling data entry in {F 46.00, r090, c090}?</p>

	<p>The conversion of debt to equity may not only be made by issuing new shares but also delivering old shares belonging to the Treasury shares portfolio of the Institution. Both transactions should be reported under row 090 of F 46.00 "Conversion of debt to equity": in columns 010 and 020 in case of issuing new shares or in columns 080 &amp; 090 if Treasury shares are used for that objective.</p> <p>Therefore, {F 46.00, r090, c090} shall be unblocked accordingly in the next available version of the ITS.</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_890">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_890</a>

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