



**Single
Rulebook
Q&A**

Question ID	2018_3805
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 (as amended)
Article/Paragraph	Annex III and IV Finrep Reporting
Date of submission	17/04/2018
Published as Final Q&A	19/03/2021
Disclose name of institution / entity	Yes
Name of institution / submitter	Sopra banking Software
Country of incorporation / residence	France
Type of submitter	Consultancy firm
Subject matter	Template FinRep F01.03 Balance sheet Statement - Equity
Question	In annex IV the line 030 "Unpaid capital which has been called up" of Template F01.03 has its reference IFRS in "black" as if this line has not to be remitted in IFRS Standard. In Annex III this line is also in black in column reference but the line is present in the Template (that i call drawn on the

	<p>Template). It is the only cell drawn in black in templates full IFRS present in Annex III, and no comment explain what it means. Other lines with NGAAP BAD references are not present in the templates (for example lines 201 to 209 of the same Template F01.03 are not drawn). When we remit this Template on XBRL remittance gate ONEGATE of ACPR this cell is gray and is not required. But is it the choice of French NCA. Do the NCAs have choice to ask this line or not ? Have the establishments the choice ? Is it an error in Template IFRS, in fact this line has not to be present ?</p>
Background on the question	<p>We are a provider of Prudential Reporting Solution and we didn't draw this line 030 in Template IFRS but our customers asked us why.</p>
EBA answer	<p>In template F 01.03 of Annex III of Regulation (EU) No 680/2014, the line item 030 “unpaid capital which has been called up” is only applicable for NGAAP reporters and not for IFRS reporters. Under IFRS the amount of any “unpaid capital which has been called up” is deducted from the total amount of capital, which will include consequently only paid-in capital. According to IAS 1.78 e) and IAS 1.108 only paid-in capital/contributed equity is required to be disclosed.</p>
Link	<p>https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2018_3805</p>

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