



# Single Rulebook Q&A

<b>Question ID</b>	2020_5301
<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>	Annex V, template F 46
<b>Date of submission</b>	12/06/2020
<b>Published as Final Q&amp;A</b>	19/03/2021
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	Failed XBRL rule v5713_s: [F 46.00 (r100;110;140, c010;020)] {F 46.00}
<b>Question</b>	Can we keep our reporting for 2019 as it is and will row 130, column 20 be opened for this purpose? We think that this is correct presentation.
<b>Background on the question</b>	Under share premium / Additional paid-in capital the Group records the profit/loss from trading in DB shares. This is allowed under IFRS, please see IAS 32, par 33. Table 46 does not provide an appropriate cell in this column 20. Rows 130 or 190 can't be used unfortunately. They would be more appropriate. So we used the cell in row 100, column 20 which is most

	<p>general even if the sign doesn't fit in our case. IAS 32, par 33 states ' If an entity reacquires its own equity instruments, those instruments ('treasury shares') shall be deducted from equity. No gain or loss shall be recognised in profit or loss on the purchase, sale, issue or cancellation of an entity's own equity instruments. Such treasury shares may be acquired and held by the entity or by other members of the consolidated group. Consideration paid or received shall be recognised directly in equity.' Also KPMG supports the position that 'Any surplus or deficit on the sale of treasury shares is shown as an adjustment to share premium or reserves, including retained earnings, or a combination thereof.' (KPMG insights into IFRS)</p>
<b>EBA answer</b>	<p>For the reporting of profit/loss from trading of own shares in template F 46.00 of Annex III to Regulation (EU) No 680/2014 (ITS on Reporting), row 130 ("Sale or cancellation of treasury shares") should be used. This cell will be opened for reporting in a forthcoming version of the reporting framework. In the meantime, the profit/loss from trading of own shares shall be reported in row 100 of F 46.00, in "capital reduction".</p>
<b>Link</b>	<p><a href="https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5301">https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5301</a></p>

European Banking Authority, 09/05/2021  
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