



Single Rulebook Q&A

Question ID	2019_4555
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
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 1
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Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	COREP V2.8 - C32.02 - Prudent Valuation : Fall back Approach
Question	Should the detail of fair value adjustments for the Core approach be reported in the information for the fall back approach?
Background on the question	According to delegated regulation 2016/101, the fall back approach is to assign a flat rate (chapitre II) and is not concerned by different categories AVA which are assigned in the provisions for the calcul of Core approach (chapitre III). But, in the model C32.02, the cells crossed by row 180 and the column 0170 to 0200 and 0230 to 0260 request. These cells requires account

	<p>information (FINREP) with a detail of fair value by category level AVA but it is not consistent because the prudential and regulatory information (COREP) are not concerned by this category level AVA. Could you confirm that these cells must be filled and not be greyed out as same the cells crossed by row 0180 and the column 0010 to 0100 ?</p>
EBA answer	<p>According to Regulation 2018/1627 that amends Implementing Regulation 680/2014, row 0180 of template C32.02 is used to report Portfolios calculated under the fall-back approach.</p> <p>For columns 0130 to 0260 the instructions in the ITS for row 0180 state that relevant balance sheet and other contextual information shall be provided. Columns 0130 and 0140 shall be used to determine the positions w hich articles 9 to 17 of the delegated regulation 2016/101 (core approach) could not be applied to.</p> <p>The rest of the columns shall be used to determine the fair value adjustments potentially applied in the institution 's accounting fair value.</p>
Link	<p>https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2019_4555</p>

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