

COMMENTS ON THE DRAFT ECB REGULATION CONCERNING REPORTING ON SUPERVISORY FINANCIAL INFORMATION

Issue	Article	Comment	Concise statement why your comment should be taken on board
<p>Must an entity with annual accounts published in national GAAP as part of a significant supervised group and contributing IFRS-values to the ultimate parent for consolidated FINREP reporting, from now on report in national GAAP on a solo-level? Or can the entity report their non-published IFRS-values on its discretion (after clearance with the NCA) for solo-level reporting?</p>	<p>Part III Article 1</p>	<p>Clarification</p>	<p>Identification of the correct reporting requirements</p>