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Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (Text with EEA relevance)

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## REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS

### Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2020/429 of 14 February 2020 amending Implementing Regulation \(EU\) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation \(EU\) No 575/2013 of the European Parliament and of the Council \(Text with EEA relevance\).](#)

## PART II: TEMPLATE RELATED INSTRUCTIONS

1. CAPITAL ADEQUACY OVERVIEW ('CA')
- 1.1. GENERAL REMARKS
10. CA templates contain information about Pillar 1 numerators (own funds, Tier 1, Common Equity Tier 1), denominator (own funds requirements), and the application of CRR and CRD transitional provisions and is structured in five templates:
  - (a) CA1 template contains the amount of own funds of the institutions, disaggregated in the items needed to get to that amount. The amount of own funds obtained includes the aggregate effect of the application of CRR and CRD transitional provisions per type of capital;
  - (b) CA2 template summarises the total risk exposures amounts as defined in Article 92(3) CRR;
  - (c) CA3 template contains the ratios for which CRR states a minimum level, and some other related data;
  - (d) CA4 template contains memorandums items needed, among others, for calculating items in CA1 as well as information with regard to CRD capital buffers;
  - (e) CA5 template contains the data needed for calculating the effect of the application of CRR transitional provisions in own funds. CA5 will cease to exist once those transitional provisions expire.
11. The templates shall be used by all reporting entities, irrespective of the accounting standards followed, although some items in the numerator are specific for entities applying IAS/IFRS-type valuation rules. Generally, the information in the denominator is linked to the final results reported in the correspondent templates for the calculation of the total risk exposure amount.
12. The total own funds consist of different types of capital: Tier 1 capital (T1), which is the sum of Common Equity Tier 1 capital (CET1) and Additional Tier 1 capital (AT1) as well as Tier 2 capital (T2).
13. The application of CRR and CRD transitional provisions is treated as follows in CA templates:
  - (a) The items in CA1 are generally gross of transitional adjustments. That means that figures in CA1 items are calculated in accordance with the final provisions (i.e. as if there were no transitional provisions), with the exception of items summarizing the

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- effect of those transitional provisions. For each type of capital (i.e. CET1, AT1 and T2), there are three different items in which all the adjustments due to those transitional provisions are included.
- (b) Transitional provisions may also affect the AT1 and the T2 shortfall (i.e. AT1 or T2 the excess of deduction, regulated in point (j) of Article 36(1) and point (e) of Article 56 CRR respectively), and thus the items containing those shortfalls may indirectly reflect the effect of those transitional provisions.
  - (c) Template CA5 is exclusively used for reporting the effect due to the application of the CRR transitional provisions.
14. The treatment of Pillar II requirements can be different within the Union (Article 104(2) CRD has to be transposed into national regulation). Only the impact of Pillar II requirements on the solvency ratio or the target ratio shall be included in the solvency reporting required under CRR. A detailed reporting of Pillar II requirements is not within the mandate of Article 99 CRR.
- a) The templates CA1, CA2 or CA5 only contain data on Pillar I issues.
  - b) The template CA3 contains the impact of additional Pillar II-requirements on the solvency ratio on an aggregated basis. One block focuses on the impact of amounts on the ratios, whereas the other block focuses on the ratio itself. Both blocks of ratios do not have any further link to the templates CA1, CA2 or CA5.
  - c) The template CA4 contains one cell regarding additional own funds requirements relating to Pillar II. That cell has no link via validation rules to the capital ratios of the CA3 template and reflects Article 104(2) CRD which explicitly mentions additional own funds requirements as one possibility for Pillar II decisions.
- 1.2. C 01.00 – OWN FUNDS (CA1)
- 1.2.1. Instructions concerning specific positions

ANNEX II Table 1: rows 1 - 101

- 1.3. C 02.00 – OWN FUNDS REQUIREMENTS (CA2)
- 1.3.1. Instructions concerning specific positions

ANNEX II Table 2: rows 1 - 78

- 1.4. C 03.00 – CAPITAL RATIOS AND CAPITAL LEVELS (CA3)
- 1.4.1. Instructions concerning specific positions

<b>Rows</b>	
010	1. <b>CET1 Capital ratio</b> Point (a) of Article 92(2) CRR

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<p>020</p>	<p>2. <b>Surplus(+)/Deficit(-) of CET1 capital</b> This item shows, in absolute figures, the amount of CET1 capital surplus or deficit relating to the requirement set in point (a) of Article 92(1) CRR (4,5 %), i.e. without taking into account the capital buffers and transitional provisions on the ratio.</p>
<p>030</p>	<p>3. <b>T1 Capital ratio</b> Point (b) of Article 92(2) CRR The T1 capital ratio is the T1 capital of the institution expressed as a percentage of the total risk exposure amount.</p>
<p>040</p>	<p>4. <b>Surplus(+)/Deficit(-) of T1 capital</b> This item shows, in absolute figures, the amount of T1 capital surplus or deficit relating to the requirement set in point (b) of Article 92(1) CRR (6 %), i.e. without taking into account the capital buffers and transitional provisions on the ratio.</p>
<p>050</p>	<p>5. <b>Total capital ratio</b> Point (c) of Article 92(2) CRR The total capital ratio is the own funds of the institution expressed as a percentage of the total risk exposure amount.</p>
<p>060</p>	<p>6. <b>Surplus(+)/Deficit(-) of total capital</b> This item shows, in absolute figures, the amount of own funds surplus or deficit relating to the requirement set in point (c) of Article 92(1) CRR (8 %), i.e. without taking into account the capital buffers and transitional provisions on the ratio.</p>
<p>130</p>	<p>13. <b>Total SREP capital requirement (TSCR) ratio</b> The sum of (i) and (ii) as follows: (i) the total capital ratio (8 %) as specified in point (c) of Article 92(1) CRR; (ii) the additional own funds requirements (Pillar 2 Requirements – P2R) ratio determined in accordance with</p>

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140	<p><b>13* TSCR: to be made up of CET1 capital</b></p> <p>The sum of (i) and (ii) as follows:</p> <ul style="list-style-type: none"> <li>(i) the CET1 capital ratio (4,5 %) as per point (a) of Article 92(1) CRR;</li> <li>(ii) the part of the P2R ratio, referred to in point (ii) of row 130, which is required by the competent authority to be held in the form of CET1 capital.</li> </ul> <p>Where no additional own funds requirements, to be held in the form of CET1 capital, were communicated by the competent authority, only point (i) shall be reported.</p>
150	<p><b>13** TSCR: to be made up of Tier 1 capital</b></p> <p>The sum of (i) and (ii) as follows:</p> <ul style="list-style-type: none"> <li>(i) the Tier 1 capital ratio (6 %) as per point (b) of Article 92(1) CRR;</li> <li>(ii) the part of P2R ratio, referred to in point (ii) of row 130, which is required by the competent authority to be held in the form of Tier 1 capital.</li> </ul> <p>Where no additional own funds requirements, to be held in the form of Tier 1 capital, were communicated by the competent authority, then only point (i) shall be reported.</p>
160	<p><b>14. Overall capital requirement (OCR) ratio</b></p> <p>The sum of (i) and (ii) as follows:</p> <ul style="list-style-type: none"> <li>(i) the TSCR ratio referred to in row 130;</li> </ul>

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170	<p>14* <b>OCR: to be made up of CET1 capital</b></p> <p>The sum of (i) and (ii) as follows:</p> <p>(i) the TSCR ratio to be made up of CET1 capital referred to in row 140;</p> <p>(ii) to the extent it is legally applicable, the combined buffer requirement ratio referred to in point (6) of Article 128 CRD.</p> <p>Where no buffer requirement is applicable, only point (i) shall be reported.</p>
180	<p>14** <b>OCR: to be made up of Tier 1 capital</b></p> <p>The sum of (i) and (ii) as follows:</p> <p>(i) the TSCR ratio to be made up of Tier 1 capital referred to in row 150;</p> <p>(ii) to the extent it is legally applicable, the combined buffer requirement ratio referred to in point (6) of Article 128 CRD.</p> <p>Where no buffer requirement is applicable, only point (i) shall be reported.</p>
190	<p>15. <b>Overall capital requirement (OCR) and Pillar 2 Guidance (P2G) ratio</b></p> <p>The sum of (i) and (ii) as follows:</p> <p>(i) the OCR ratio referred to in row 160;</p> <p>(ii) where applicable, the Pillar 2 Guidance (P2G) as defined in the EBA SREP GL. P2G shall be included only if communicated to the institution by the competent authority.</p> <p>Where no P2G is communicated by the competent authority, only point (i) shall be reported.</p>

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210	<p><b>15**</b>      <b>OCR and P2G: to be made up of Tier 1 capital</b></p> <p>The sum of (i) and (ii) as follows:</p> <p>(i)      the OCR ratio to be made up of Tier 1 capital referred to in row 180;</p> <p>(ii)      where applicable, the part of P2G, referred to in point (ii) in row 190, which is required by the competent authority to be held in the form of Tier 1 capital. P2G shall be included only if communicated to the institution by the competent authority.</p> <p>Where no P2G is communicated by the competent authority, only point (i) shall be reported.</p>

## 1.5. C 04.00 – MEMORANDUM ITEMS (CA4)

## 1.5.1. Instructions concerning specific positions

ANNEX II Table 4: rows 1 - 116

## 1.6. TRANSITIONAL PROVISIONS AND GRANDFATHERED INSTRUMENTS: INSTRUMENTS NOT CONSTITUTING STATE AID (CA5)

## 1.6.1. General remarks

15. CA5 summarises the calculation of own funds elements and deductions subject to the transitional provisions laid down in Articles 465 to 491 CRR.

16. CA5 is structured as follows:

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- (a) Template 5.1 summarises the total adjustments which need to be made to the different components of own funds (reported in CA1 in accordance with the final provisions) as a consequence of the application of the transitional provisions. The elements of this template are presented as 'adjustments' to the different capital components in CA1, in order to reflect in own funds components the effects of the transitional provisions.
- (b) Template 5.2 provides further details on the calculation of those grandfathered instruments which do not constitute state aid.
17. Institutions shall report in the first four columns the adjustments to Common Equity Tier 1 capital, Additional Tier 1 capital and Tier 2 capital as well as the amount to be treated as risk weighted assets. Institutions are also required to report the applicable percentage in column 050 and the eligible amount without the recognition of transitional provisions in column 060.
18. Institutions shall only report elements in CA5 during the period where transitional provisions laid down in Part Ten CRR apply.
19. Some of the transitional provisions require a deduction from Tier 1. If this is the case the residual amount of a deduction or deductions is applied to Tier 1 and there is insufficient AT1 to absorb this amount then the excess shall be deducted from CET1.
- 1.6.2. C 05.01 – TRANSITIONAL PROVISIONS (CA5.1)
20. Institutions shall report in CA5.1 template the transitional provisions to own funds components as laid down in Articles 465 to 491 CRR, compared to applying the final provisions laid down in Title II of Part Two CRR.
21. Institutions shall report in rows 020 to 060 information about the transitional provisions of grandfathered instruments. The figures to be reported in columns 010 to 030 of row 060 of CA5.1 can be derived from the respective sections of CA5.2.
22. Institutions shall report in rows 070 to 092 information about the transitional provisions of minority interests and additional Tier 1 and Tier 2 instruments issued by subsidiaries (in accordance with Articles 479 and 480 CRR).
23. In rows 100 onwards institutions shall report information about the transitional provisions of unrealised gains and losses, deductions as well as additional filters and deductions.
24. There might be cases where the transitional deductions of CET1, AT1 or T2 capital exceed the CET1, AT1 or T2 capital of an institution. That effect – if it results from transitional provisions – shall be shown in the CA1 template using the respective cells. As a consequence, the adjustments in the columns of the CA5 template shall not include any spill-over effects in the case of insufficient capital available.

#### 1.6.2.1. Instructions concerning specific positions

Columns	
010	<b>Adjustments to CET1</b>
020	<b>Adjustments to AT1</b>
030	<b>Adjustments to T2</b>
040	<b>Adjustments included in RWAs</b>



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	<p>Column 040 includes the relevant amounts adjusting the total risk exposure amount of Article 92(3) CRR due to transitional provisions. The amounts reported shall consider the application of provisions of Chapter 2 or 3 of Title II of Part Three or of Title IV of Part Three in accordance with Article 92(4) CRR. That means that transitional amounts subject to Chapter 2 or 3 of Title II of Part Three shall be reported as risk weighted exposure amounts, whereas transitional amounts subject to Title IV of Part Three shall represent the own funds requirements multiplied by 12,5. Whereas columns 010 to 030 have a direct link to the CA1 template, the adjustments to the total risk exposure amount do not have a direct link to the relevant templates for credit risk. If there are adjustments stemming from the transitional provisions to the total risk exposure amount, those adjustments shall be included directly in the CR SA, CR IRB, CR EQU IRB, MKR SA TDI, MKR SA EQU or MKR IM. Additionally, those effects shall be reported in column 040 of CA5.1. As a consequence, those amounts shall be memorandum items only.</p>
050	<b>Applicable percentage</b>
060	<p><b>Eligible amount without transitional provisions</b>                  Column 060 includes the amount of each instrument prior the application of transitional provisions, i.e. the basis amount relevant to calculate the adjustments.</p>

ANNEX II Table 6: rows 1 - 60

- 1.6.3. C 05.02 – GRANDFATHERED INSTRUMENTS: INSTRUMENTS NOT CONSTITUING STATE AID (CA5.2)
- 25. Institutions shall report information in relation with the transitional provisions of grandfathered instruments not constituting state aid (Articles 484 to 491 CRR).
- 1.6.3.1. Instructions concerning specific positions

<b>Columns</b>	
010	<p><b>Amount of instruments plus related share premium</b>                      Paragraphs 3, 4 and 5 of Article 484 CRR</p>

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	respective row, including their related share premiums.
020	<b>Base for calculating the limit</b> Paragraphs 2, 3 and 4 of Article 486 CRR
030	<b>Applicable percentage</b> Article 486(5) CRR
040	<b>Limit</b> Paragraphs 2 to 5 of Article 486 CRR
050	<b>(-) Amount that exceeds the limits for grandfathering</b> Paragraphs 2 to 5 of Article 486 CRR
060	<b>Total grandfathered amount</b> The amount to be reported shall be equal to the amounts reported in the respective columns in row 060 of CA5.1.

<b>Rows</b>	
010	1. <b>Instruments that qualified for point (a) of Article 57 of 2006/48/EC</b> Article 484(3) CRR The amount to be reported shall include the related share premium accounts.
020	2. <b>Instruments that qualified for point (ca) of Article 57 and Article 154(8) and (9) of Directive 2006/48/EC, subject to the limit of Article 489 CRR</b> Article 484(4) CRR
030	2.1. <b>Total instruments without a call or an incentive to redeem</b> Article 484(4) and Article 489 CRR The amount to be reported shall include the related share premium accounts.
040	2.2. <b>Grandfathered instruments with a call and incentive to redeem</b> Article 489 CRR
050	2.2.1. <b>Instruments with a call exercisable after the reporting date, and which meet the conditions in Article 52 CRR after the date of effective maturity</b>

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	<p>CRR          The amount to be reported shall include the related share premium accounts.</p>
<p>060</p>	<p>2.2.2. <b>Instruments with a call exercisable after the reporting date, and which do not meet the conditions in Article 52 CRR after the date of effective maturity</b>          Article 489(5) and point (a) of Article 491 CRR          The amount to be reported shall include the related share premium accounts.</p>
<p>070</p>	<p>2.2.3. <b>Instruments with a call exercisable prior to or on 20 July 2011, and which do not meet the conditions in Article 52 CRR after the date of effective maturity</b>          Article 489(6) and point (c) of Article 491 CRR          The amount to be reported shall include the related share premium accounts</p>
<p>080</p>	<p>2.3. <b>Excess on the limit of CET1 grandfathered instruments</b>          Article 487(1) CRR          The excess on the limit of CET1 grandfathered instruments may be treated as instruments which can be grandfathered as AT1 instruments.</p>
<p>090</p>	<p>3. <b>Items that qualified for points (e), (f), (g) or (h) of Article 57 of Directive 2006/48/EC, subject to the limit of Article 490 CRR</b>          Article 484(5) CRR</p>
<p>100</p>	<p>3.1. <b>Total items without an incentive to redeem</b>          Article 490 CRR</p>
<p>110</p>	<p>3.2. <b>Grandfathered items with an incentive to redeem</b>          Article 490 CRR</p>
<p>120</p>	<p>3.2.1. <b>Items with a call exercisable after the reporting date, and which meet the conditions in Article 63</b></p>

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130	<p>3.2.2. <b>Items with a call exercisable after the reporting date, and which do not meet the conditions in Article 63 CRR after the date of effective maturity</b> Article 490(5) and point (a) of Article 491 CRR The amount to be reported shall include the related share premium accounts.</p>
140	<p>3.2.3. <b>Items with a call exercisable prior to or on 20 July 2011, and which do not meet the conditions in Article 63 CRR after the date of effective maturity</b> Article 490(6) and point (c) of Article 491 CRR The amount to be reported shall include the related share premium accounts.</p>
150	<p>3.3. <b>Excess on the limit of AT1 grandfathered instruments</b> Article 487(2) CRR The excess on the limit of AT1 grandfathered instruments may be treated as instruments which can be grandfathered as T2 instruments.]</p>

### **Changes to legislation:**

Commission Implementing Regulation (EU) No 680/2014, Division 1. is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the [Prudential Regulation Authority](#) and the [Financial Conduct Authority](#) under powers set out in [The Financial Regulators' Powers \(Technical Standards etc.\) \(Amendment etc.\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1115\)](#), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on [legislation.gov.uk](#). Details of relevant amending instruments can be found on their website/s.

[View outstanding changes](#)

### **Changes and effects yet to be applied to :**

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 13](#)
- Regulation revoked by [S.I. 2021/1078, reg. 13\(2\)\(aa\)](#) (as inserted) by [S.I. 2021/1376 reg. 32\(7\)\(a\)\(i\)](#) (This amendment not applied to [legislation.gov.uk](#). The affected provision Pt. 2 (PRA) was modified by a non-legislative instrument (Technical Standards (Capital Requirements) (EU Exit) (No.3) Instrument 2019) and is not present in the text of the retained EU legislation. Details of the non-legislative modifications can be found on the Bank of England's website on the page entitled 'The Bank of England's amendments to financial services legislation under the European Union (Withdrawal) Act 2018')

### **Changes and effects yet to be applied to the whole legislation item and associated provisions**

- Art. 1(a)-(c) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))
- Art. 1(e)-(g) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))