
Changes to legislation: Commission Implementing Regulation (EU) No 680/2014 is up to date with all changes known to be in force on or before 20 July 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. (See end of Document for details) 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. (See end of Document for details) View outstanding changes

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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ANNEX II

REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS



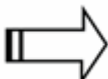

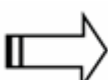

Textual Amendments

- 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

3. CREDIT RISK TEMPLATES
- 3.2. C 07.00 – CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: STANDARDISED APPROACH TO CAPITAL REQUIREMENTS (CR SA)
- 3.2.3. Assignment of exposures to exposure classes under the Standardised Approach
DECISION TREE ON HOW TO ASSIGN THE ORIGINAL EXPOSURE PRE-CONVERSION FACTORS TO THE EXPOSURE CLASSES OF THE STANDARDISED APPROACH IN ACCORDANCE WITH THE CRR

ANNEX II Table 12: rows 1 - 18

Original exposure pre-conversion factors		
Does it fit for being assigned to the exposure class of point (m) of Article 112 CRR?	YES 	Securitisation positions
NO 		
Does it fit for being assigned to the exposure class of point (k) of Article 112 CRR?	YES 	Items associated with particular high risk (see also Article 128 CRR)
NO 		
Does it fit for being assigned to the exposure class of point (p) of Article 112 CRR?	YES 	Equity exposures (see also Article 133 CRR)
NO 		

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Does it fit for being assigned to the exposure class of point (j) of Article 112 CRR?	YES 	Exposures in default
NO 		
Does it fit for being assigned to the exposure classes of points (l) and (o) of Article 112 CRR?	YES 	Exposures in the form of units or shares in collective investment undertakings (CIU) Exposures in the form of covered bonds (see also Article 129 CRR) These two exposure classes are disjoint among themselves (see comments on the look-through approach in the answer above). Therefore the assignment to one of them is straightforward.
NO 		
Does it fit for being assigned to the exposure class of point (i) of Article 112 CRR?	YES 	Exposures secured by mortgages on immovable property (see also Article 124 CRR)
NO 		
Does it fit for being assigned to the exposure class of point (q) of Article 112 CRR?	YES 	Other items
NO 		
Does it fit for being assigned to the exposure class of point (n) of Article 112 CRR?	YES 	Exposures to institutions and corporates with a short-term credit assessment
NO 		

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The exposure classes below are disjoint among themselves. Therefore the assignment to one of them is straightforward.

Exposures to central governments or central banks
Exposures to regional governments or local authorities
Exposures to public sector entities
Exposures to multilateral development banks
Exposures to international organisations
Exposures to institutions
Exposures to corporates
Retail exposures]

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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.

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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](#))