

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 15 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

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

1. CAPITAL ADEQUACY OVERVIEW ('CA')
- 1.6. TRANSITIONAL PROVISIONS AND GRANDFATHERED INSTRUMENTS: INSTRUMENTS NOT CONSTITUTING STATE AID (CA5)
 - 1.6.2. C 05.01 – TRANSITIONAL PROVISIONS (CA5.1)
 - 1.6.2.1. Instructions concerning specific positions

Columns

010	Adjustments to CET1
020	Adjustments to AT1
030	Adjustments to T2
040	<p>Adjustments included in RWAs</p> <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.</p> <p>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</p>

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	<p>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	Applicable percentage
060	<p>Eligible amount without transitional provisions 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>

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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)