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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 FINANCIAL INFORMATION ACCORDING TO IFRS

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2015/227 of 9 January 2015 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).

ANNEX III Table 1: rows 1 - 81

1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

ANNEX III Table 2: rows 1 - 40

1.2 Liabilities

ANNEX III Table 3: rows 1 - 32

[^{F2}1.3 Equity]

ANNEX III Table 4: rows 1 - 37

Textual Amendments

- F2** Substituted by Commission Implementing Regulation (EU) 2015/1278 of 9 July 2015 amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions as regards instructions, templates and definitions (Text with EEA relevance).

2. Statement of profit or loss

ANNEX III Table 5: rows 1 - 71

3. Statement of comprehensive income

ANNEX III Table 6: rows 1 - 38

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4. **Breakdown of financial assets by instrument and by counterparty sector**

4.1 **Financial assets held for trading**

ANNEX III Table 7: rows 1 - 21

4.2 **Financial assets designated at fair value through profit or loss**

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4.3 **Available-for-sale financial assets**

ANNEX III Table 9: rows 1 - 22

4.4 **Loans and receivables and held-to-maturity investments**

ANNEX III Table 10: rows 1 - 31

4.5 **Subordinated financial assets**

		<i>References</i>	Carrying amount
			010
010	Loans and advances	<i>Annex V.Part 1.24, 27</i>	
020	Debt securities	<i>Annex V.Part 1.24, 26</i>	
030	SUBORDINATED [FOR THE ISSUER] FINANCIAL ASSETS	<i>Annex V.Part 2.40, 54</i>	

5. **Breakdown of Loan and advances by product**

ANNEX III Table 12: rows 1 - 16

6. **Breakdown of loans and advances to non-financial corporations by NACE codes**

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7. **Financial assets subject to impairment that are past due or impaired**

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8. Breakdown of financial liabilities

8.1 Breakdown of financial liabilities by product and by counterparty sector

ANNEX III Table 15: rows 1 - 49

8.2. Subordinated financial liabilities

			Carrying amount	
			Designated at fair value through profit or loss	At amortized cost
			IFRS 7.8(e)(i); IAS 39.9	IFRS 7.8(f); IAS 39.47
			010	020
010	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i>		
020	Debt securities issued	<i>Annex V.Part 1.31</i>		
030	SUBORDINATED FINANCIAL LIABILITIES	<i>Annex V.Part 2.53-54</i>		

9. Loan commitments, financial guarantees and other commitments

9.1 Off-balance sheet exposures: Loan commitments, financial guarantees and other commitments given

ANNEX III Table 17: rows 1 - 27

9.2 Loan commitments, financial guarantees and other commitments received

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10. Derivatives — Trading

ANNEX III Table 19: rows 1 - 36

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11. Derivatives — Hedge accounting

11.1 Derivatives — Hedge accounting: Breakdown by type of risk and type of hedge

ANNEX III Table 20: rows 1 - 57

12. Movements in allowances for credit losses and impairment of equity instruments

ANNEX III Table 21: rows 1 - 36

13. Collateral and guarantees received

13.1 Breakdown of loans and advances by collateral and guarantees

ANNEX III Table 22: rows 1 - 9

13.2 Collateral obtained by taking possession during the period [held at the reporting date]

		<i>References</i>	Carrying amount
			010
010	Non-current assets held-for-sale	<i>IFRS 7.38(a)</i>	
020	Property, plant and equipment	<i>IFRS 7.38(a)</i>	
030	Investment property	<i>IFRS 7.38(a)</i>	
040	Equity and debt instruments	<i>IFRS 7.38(a)</i>	
050	Other	<i>IFRS 7.38(a)</i>	
060	Total		

13.3 Collateral obtained by taking possession [tangible assets] accumulated

		<i>References</i>	Carrying amount
			010
010	Foreclosure [tangible assets]	<i>IFRS 7.38(a); Annex V.Part 2.84</i>	

14. Fair value hierarchy: financial instruments at fair value

ANNEX III Table 25: rows 1 - 31

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15. **Derecognition and financial liabilities associated with transferred financial assets**

ANNEX III Table 26: rows 1 - 24

[F²16. **Breakdown of selected statement of profit or loss items**

16.1 **Interest income and expenses by instrument and counterparty sector**

ANNEX III Table 27: rows 1 - 31

16.2 **Gains or losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss by instrument**

		<i>References</i>	Current period 010
010	Equity instruments	<i>IAS 32.11</i>	
020	Debt securities	<i>Annex V.Part 1.26</i>	
030	Loans and advances	<i>Annex V.Part 1.27</i>	
040	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9</i>	
050	Debt securities issued	<i>Annex V.Part 1.31</i>	
060	Other financial liabilities	<i>Annex V.Part 1.32-34</i>	
070	GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	<i>IFRS 7.20(a)(v-vii); IAS 39.55(a)</i>	

16.3 **Gains or losses on financial assets and liabilities held for trading by instrument**

		<i>References</i>	Current period 010
010	Derivatives	<i>IAS 39.9</i>	
020	Equity instruments	<i>IAS 32.11</i>	

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Code	Description	References
030	Debt securities	Annex V.Part 1.26
040	Loans and advances	Annex V.Part 1.27
050	Short positions	IAS 39 AG 15(b)
060	Deposits	ECB/2008/32 Annex 2.Part 2.9
070	Debt securities issued	Annex V.Part 1.31
080	Other financial liabilities	Annex V.Part 1.32-34
090	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	IFRS 7.20(a)(i)

16.4. Gains or losses on financial assets and liabilities held for trading by risk

Code	Description	References	Current period
			010
010	Interest rate instruments and related derivatives	Annex V.Part 2.99(a)	
020	Equity instruments and related derivatives	Annex V.Part 2.99(b)	
030	Foreign exchange trading and derivatives related with foreign exchange and gold	Annex V.Part 2.99(c)	
040	Credit risk instruments and related derivatives	Annex V.Part 2.99(d)	
050	Derivatives related with commodities	Annex V.Part 2.99(e)	
060	Other	Annex V.Part 2.99(f)	
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES	IFRS 7.20(a)(i)	

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**FIELD FOR
TRADING, NET**

16.5 Gains or losses on financial assets and liabilities designated at fair value through profit or loss by instrument

		<i>References</i>	Current period	Accumulated changes in fair value due to credit risk
				Annex V.Part 2.100
			010	020
010	Equity instruments	<i>IAS 32.11</i>		
020	Debt securities	<i>Annex V.Part 1.26</i>		
030	Loans and advances	<i>Annex V.Part 1.27</i>		
040	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9</i>		
050	Debt securities issued	<i>Annex V.Part 1.31</i>		
060	Other financial liabilities	<i>Annex V.Part 1.32-34</i>		
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	<i>IFRS 7.20(a)(i)</i>		

16.6 Gains or losses from hedge accounting

		<i>References</i>	Current period
			010
010	Fair value changes of the hedging instrument [including discontinuation]	<i>IFRS 7.24(a)(i)</i>	

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	Fair value changes of the hedged item attributable to the hedged risk	IFRS 7.24(a)(ii)	
030	Ineffectiveness in profit or loss from cash flow hedges	<i>IFRS 7.24(b)</i>	
040	Ineffectiveness in profit or loss from hedges of net investments in foreign operations	<i>IFRS 7.24(c)</i>	
050	GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET	<i>IFRS 7.24</i>	

16.7 Impairment on financial and non-financial assets]

ANNEX III Table 33: rows 1 - 20

17. Reconciliation between Accounting and CRR scope of consolidation: Balance Sheet

17.1 Assets

ANNEX III Table 34: rows 1 - 39

17.2 Off-balance sheet exposures: Loan commitments, financial guarantees and other commitments given

		<i>References</i>	Accounting scope of consolidation [Nominal amount]
			010
010	Loan commitments given	<i>IAS 39.2(h), 4(a)(c), BC 15; CRR Annex I; Annex V.Part 2.56, 57</i>	
020	Financial guarantees given	<i>IAS 39.9 AG 4, BC 21; IFRS 4 A; CRR Annex I; Annex V.Part 2.56, 58</i>	
030	Other Commitments given	<i>CRR Annex I; Annex V.Part 2.56, 59</i>	

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040	OFF-BALANCE SHEET EXPOSURES		
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17.3 Liabilities and equity

ANNEX III Table 36: rows 1 - 41

18. Information on performing and non-performing exposures

ANNEX III Table 37: rows 1 - 60

19. Information forborne exposures

ANNEX III Table 38: rows 1 - 39

[^{F2}20. Geographical breakdown

20.1 Geographical breakdown of assets by location of the activities]

ANNEX III Table 39: rows 1 - 36

21. Tangible and intangible assets: assets subject to operating lease

		<i>References</i>	Carrying amount <i>Annex V, Part 2.110-111</i> 010
010	Property plant and equipment	<i>IAS 16.6; IAS 1.54(a)</i>	
020	Revaluation model	<i>IAS 17.49; IAS 16.31, 73(a)(d)</i>	
030	Cost model	<i>IAS 17.49; IAS 16.30, 73(a)(d)</i>	
040	Investment property	<i>IAS 40.IN5; IAS 1.54(b)</i>	
050	Fair value model	<i>IAS 17.49; IAS 40.33-55, 76</i>	
060	Cost model	<i>IAS 17.49; IAS 40.56, 79(c)</i>	

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	Other intangible assets		
080	Revaluation model	IAS 17.49; IAS 38.75-87, 124(a)(ii)	
090	Cost model	IAS 17.49; IAS 38.74	

22. Asset management, custody and other service functions

22.1 Fee and commission income and expenses by activity

ANNEX III Table 41: rows 1 - 31

22.2 Assets involved in the services provided

ANNEX III Table 42: rows 1 - 19

30. Off-balance sheet activities: Interests in unconsolidated structured entities

30.1 Interests in unconsolidated structured entities

	Reference	Carrying amount of financial assets recognised in the balance sheet	Of which: liquidity support drawn	Fair value of liquidity support drawn	Carrying amount of financial liabilities recognised in the balance sheet	Nominal amount of off-balance sheet items given by the reporting institution	Of which: Nominal amount of loan commitments given	Losses incurred by the reporting institution in the current period
		<i>IFRS 12.29(a)</i>	<i>IFRS 12.29(a); Annex V.Part 2.118</i>		<i>IFRS 12.29(a)</i>	<i>IFRS 12.B26(e)</i>		<i>IFRS 12 B26(b)</i>
		010	020	030	040	050	060	070
010	Total							

30.2 Breakdown of interests in unconsolidated structured entities by nature of the activities

ANNEX III Table 44: rows 1 - 18

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31. **Related parties**

31.1 **Related parties: amounts payable to and amounts receivable from**

ANNEX III Table 45: rows 1 - 17

31.2 **Related parties: expenses and income generated by transactions with**

ANNEX III Table 46: rows 1 - 12

40. **Group structure**

40.1 **Group structure: "entity-by-entity"**

ANNEX III Table 47: rows 1 - 4

40.2 **Group structure: "instrument-by-instrument"**

Security code	Entity code	Holding company LEI code	Holding company code	Holding company name	Accumulated equity interest (%)	Carrying amount	Acquisition cost
<i>Annex V.Part 2.125(a)</i>	<i>Annex V.Part 2.124(b), 125(c)</i>		<i>Annex V.Part 2.125(b)</i>		<i>Annex V.Part 2.124(j), 125(c)</i>	<i>Annex V.Part 2.124(o), 125(c)</i>	<i>Annex V.Part 2.124(p), 125(c)</i>
010	020	030	040	050	060	070	080

41. **Fair value**

41.1 **Fair value hierarchy: financial instruments at amortised cost**

ANNEX III Table 49: rows 1 - 14

41.2 **Use of the Fair Value Option**

ANNEX III Table 50: rows 1 - 13

41.3 **Hybrid financial instruments not designated at fair value through profit or loss**

	Rest of separable hybrid contracts [not designated at	<i>References</i>	Carrying amount
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	profit or loss]		
	FINANCIAL ASSETS		010
010	Financial assets held for trading	<i>IAS 39.9; Annex V.Part 2.129</i>	
020	Available-for-sale [Host contracts]	<i>IAS 39.11; Annex V.Part 2.130</i>	
030	Loans and receivables [Host contracts]	<i>IAS 39.11; Annex V.Part 2.130</i>	
040	Held-to-maturity investments [Host contracts]	<i>IAS 39.11; Annex V.Part 2.130</i>	
FINANCIAL LIABILITES			
050	Financial liabilities held for trading	<i>IAS 39.9; Annex V.Part 2.129</i>	
060	Financial liabilities measured at amortized cost [Host contracts]	<i>IAS 39.11; Annex V.Part 2.130</i>	

42. **Tangible and intangible assets: carrying amount by measurement method**

		<i>References</i>	Carrying amount 010
010	Property plant and equipment	<i>IAS 16.6; IAS 16.29; IAS 1.54(a)</i>	
020	Revaluation model	<i>IAS 16.31, 73(a),(d)</i>	
030	Cost model	<i>IAS 16.30, 73(a),(d)</i>	
040	Investment property	<i>IAS 40.5, 30; IAS 1.54(b)</i>	
050	Fair value model	<i>IAS 40.33-55, 76</i>	
060	Cost model	<i>IAS 40.56, 79(c)</i>	
070	Other intangible assets	<i>IAS 38.8, 118, 122; Annex V.Part 2.132</i>	
080	Revaluation model	<i>IAS 38.75-87, 124(a) (ii)</i>	
090	Cost model	<i>IAS 38.74</i>	

43. **Provisions**

Status: Point in time view as at 20/04/2016.

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44. Defined benefit plans and employee benefits

44.1 Components of net defined benefit plan assets and liabilities

		References	Amount
			010
010	Fair value of defined benefit plan assets	<i>IAS 19.140(a)(i), 142</i>	
020	Of which: Financial instruments issued by the institution	<i>IAS 19.143</i>	
030	Equity instruments	<i>IAS 19.142(b)</i>	
040	Debt instruments	<i>IAS 19.142(c)</i>	
050	Real estate	<i>IAS 19.142(d)</i>	
060	Other defined benefit plan assets		
070	Present value of defined benefit obligations	<i>IAS 19.140(a)(ii)</i>	
080	Effect of the asset ceiling	<i>IAS 19.140(a)(iii)</i>	
090	Net defined benefit assets [Carrying amount]	<i>IAS 19.63; Annex V.Part 2.136</i>	
100	Provisions for pensions and other post-employment defined benefit obligations [Carrying amount]	<i>IAS 19.63, IAS 1.78(d); Annex V.Part 2.7</i>	
110	Memo item: Fair value of any right to reimbursement recognised as an asset	<i>IAS 19.140(b)</i>	

44.2 Movements in defined benefit obligations

ANNEX III Table 55: rows 1 - 14

Status: Point in time view as at 20/04/2016.

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44.3 Memo items [related to staff expenses]

		References	Current period
			010
010	Pension and similar expenses	<i>Annex V.Part 2.139(a)</i>	
020	Share based payments	<i>IFRS 2.44; Annex V.Part 2.139(b)</i>	

45. Breakdown of selected items of statement of profit or loss

45.1 Gains or losses on financial assets and liabilities designated at fair value through profit or loss by accounting portfolio

		References	Current period	Changes in fair value due to credit risk
			010	020
010	Financial assets designated at fair value through profit or loss	<i>IFRS 7.20(a)(i); IAS 39.55(a)</i>		
020	Financial liabilities designated at fair value through profit or loss	<i>IFRS 7.20(a)(i); IAS 39.55(a)</i>		
030	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS	<i>IFRS 7.20(a)(i)</i>		

45.2 Gains or losses on derecognition of non-financial assets other than held for sale

		References	Current period
			010
020	Investment property	<i>IAS 40.69; IAS 1.34(a), 98(d)</i>	

Status: Point in time view as at 20/04/2016.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, ANNEX III is up to date with all changes known to be in force on or before 13 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. (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 www.legislation.gov.uk. Details of relevant amending instruments can be found on the website www.fca.org.uk. (See end of Document for details)

030	Intangible assets	IAS 38, IAS 194, IAS 745	
		1.34(a)	
040	Other assets	IAS 1.34 (a)	
050	GAINS OR (-) LOSSES ON DERECOGNITION OF NON- FINANCIAL ASSETS	IAS 1.34	

45.3 Other operating income and expenses

		References	Income	Expenses
			010	020
010	Changes in fair value in tangible assets measured using the fair value model	IAS 40.76(d); Annex V.Part 2.141		
020	Investment property	IAS 40.75(f); Annex V.Part 2.141		
030	Operating leases other than investment property	IAS 17.50, 51, 56(b); Annex V.Part 2.142		
040	Other	Annex V.Part 2.143		
050	OTHER OPERATING INCOME OR EXPENSES	Annex V.Part 2.141-142		

[^{F246} Statement of changes in equity]]

ANNEX III Table 60: rows 1 - 24

ANNEX III Table 61: rows 1 - 25

Status:

Point in time view as at 20/04/2016.

Changes to legislation:

Commission Implementing Regulation (EU) No 680/2014, ANNEX III is up to date with all changes known to be in force on or before 13 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.

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