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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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## REPLACES ANNEX III – REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

### 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).

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		<i>References</i>	Carrying amount
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			<b>010</b>
<b>010</b>	Loans and advances	<i>Annex V.Part 1.32</i>	
<b>020</b>	Debt securities	<i>Annex V.Part 1.31</i>	
<b>030</b>	SUBORDINATED [FOR THE ISSUER] FINANCIAL ASSETS	<i>Annex V.Part 2.78, 100</i>	

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##### 6.1 Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes

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			<b>010</b>	<b>020</b>
<b>010</b>	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>		
<b>020</b>	Debt securities issued	<i>Annex V.Part 1.37</i>		
<b>030</b>	SUBORDINATED FINANCIAL LIABILITIES	<i>Annex V.Part 2.99-100</i>		

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		<i>References</i>	Current period <b>Annex V. Part 2.195-196 010</b>
020	<b>Debt securities</b>	<i>Annex V.Part 1.31</i>	
030	<b>Loans and advances</b>	<i>Annex V.Part 1.32</i>	
040	<b>Deposits</b>	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	
050	<b>Debt securities issued</b>	<i>Annex V.Part 1.37</i>	
060	<b>Other financial liabilities</b>	<i>Annex V.Part 1.38-41</i>	
070	<b>GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET</b>	<i>Annex V.Part 2.45</i>	

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

		<i>References</i>	Current period
			<b>Annex V. Part 2.197-198</b>
			<b>010</b>
010	<b>Derivatives</b>	<i>IFRS 9.Appendix A, .BA.1, .BA.7(a)</i>	
015	<b>of which: Economic hedges with use of the fair value option</b>	<i>IFRS 9.6.7.1; IFRS 7.9(d); Annex V.Part 2.199</i>	
020	<b>Equity instruments</b>	<i>IAS 32.11</i>	
030	<b>Debt securities</b>	<i>Annex V.Part 1.31</i>	
040	<b>Loans and advances</b>	<i>Annex V.Part 1.32</i>	
050	<b>Short positions</b>	<i>IFRS 9.BA.7(b)</i>	
060	<b>Deposits</b>	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	
070	<b>Debt securities issued</b>	<i>Annex V.Part 1.37</i>	
080	<b>Other financial liabilities</b>	<i>Annex V.Part 1.38-41</i>	
090	<b>GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET</b>	<i>IFRS 9.Appendix A, .BA.6; IFRS 7.20(a)(i)</i>	
095	<b>of which: gains and losses due to the reclassification of assets at amortised cost</b>	<i>IFRS 9.5.6.2; annex V.Part 2.199</i>	

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

		<i>References</i>	Current period
			<b>010</b>
010	<b>Interest rate instruments and related derivatives</b>	<i>Annex V.Part 2.200(a)</i>	

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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](http://www.legislation.gov.uk). Details of relevant amending instruments can be found on their website/s. (See end of Document for details)

020	<b>Equity instruments and related derivatives</b>	<i>Annex V.Part 2.200(b)</i>	
030	<b>Foreign exchange trading and derivatives related with foreign exchange and gold</b>	<i>Annex V.Part 2.200(c)</i>	
040	<b>Credit risk instruments and related derivatives</b>	<i>Annex V.Part 2.200(d)</i>	
050	<b>Derivatives related with commodities</b>	<i>Annex V.Part 2.200(e)</i>	
060	<b>Other</b>	<i>Annex V.Part 2.200(f)</i>	
070	<b>GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET</b>	<i>IFRS 7.20(a)(i)</i>	

#### 16.4.1 Gains or losses on non-trading financial assets mandatorily at fair value through profit or loss by instrument

		<i>References</i>	Current period <i>Annex V.Part 2.201</i> <b>010</b>
020	<b>Equity instruments</b>	<i>IAS 32.11</i>	
030	<b>Debt securities</b>	<i>Annex V.Part 1.31</i>	
040	<b>Loans and advances</b>	<i>Annex V.Part 1.32</i>	
090	<b>GAINS OR (-) LOSSES ON NON-TRADING FINANCIAL ASSETS MANDATORILY AT FAIR VALUE THROUGH PROFIT AND LOSS, NET</b>	<i>IFRS 7.20(a)(i)</i>	
100	<b>of which: gains and losses due to the reclassification of assets at amortised cost</b>	<i>IFRS 9.6.5.2; Annex V.Part 2.202</i>	



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

		References	Current period	Changes in fair value due to credit risk
			<b>Annex V.Part 2.203</b>	<b>Annex V.Part 2.203</b>
			<b>010</b>	<b>020</b>
020	<b>Debt securities</b>	<i>Annex V.Part 1.31</i>		
030	<b>Loans and advances</b>	<i>Annex V.Part 1.32</i>		
040	<b>Deposits</b>	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>		
050	<b>Debt securities issued</b>	<i>Annex V.Part 1.37</i>		
060	<b>Other financial liabilities</b>	<i>Annex V.Part 1.38-41</i>		
070	<b>GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET</b>	<i>IFRS 7.20(a)(i)</i>		
071	<b>of which: gains or (-) losses upon designation of financial assets and liabilities designated at fair value through profit or loss for hedging purposes, net</b>	<i>IFRS 9.6.7; IFRS 7.24G(b); Annex V.Part 2.204</i>		
072	<b>of which: gains or (-) losses after designation on</b>	<i>IFRS 9.6.7; IFRS 7.20(a)(i); Annex V.Part 2.204</i>		

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	<b>Financial assets and liabilities designated at fair value through profit or loss for hedging purposes, net</b>			

## 16.6 Gains or losses from hedge accounting

		<i>References</i>	Current period
			<b>Annex V.Part 2.205</b>
			<b>010</b>
010	<b>Fair value changes of the hedging instrument [including discontinuation]</b>	<i>IFRS 7.24A(c); IFRS 7.24C(b)(vi)</i>	
020	<b>Fair value changes of the hedged item attributable to the hedged risk</b>	<i>IFRS 9.6.3.7; .6.5.8; .B6.4.1; IFRS 7.24B(a)(iv); IFRS 7.24C(b)(vi); Annex V.Part 2.206</i>	
030	<b>Ineffectiveness in profit or loss from cash flow hedges</b>	<i>IFRS 7.24C(b)ii; IFRS 7.24C(b)(vi)</i>	
040	<b>Ineffectiveness in profit or loss from hedges of net investments in foreign operations</b>	<i>IFRS 7.24C(b)(ii); IFRS 7.24C(b)(vi)</i>	
050	<b>GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET</b>		

## 16.7 Impairment on non-financial assets

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## 16.8 Other administrative expenses

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

### 17.1 Assets

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

		<i>References</i>	Accounting scope of consolidation [Nominal amount]
			<b><i>Annex V.Part 2.118, 209</i></b>
			<b>010</b>
010	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116</i>	
020	<b>Financial guarantees given</b>	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116</i>	
030	<b>Other Commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116</i>	
040	<b>OFF-BALANCE SHEET EXPOSURES</b>		

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## 18. Information on performing and non-performing exposures

### 18.0 Information on performing and non-performing exposures

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### 18.1 Inflows and outflows of non-performing exposures – loans and advances by counterparty sector

ANNEX III Table 44: rows 1 - 19

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## 18.2 **Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property**

ANNEX III Table 45: rows 1 - 16

### 19. **Information forborne exposures**

ANNEX III Table 46: rows 1 - 64

### 20. **Geographical breakdown**

#### 20.1 **Geographical breakdown of assets by location of the activities**

ANNEX III Table 47: rows 1 - 36

#### 20.2 **Geographical breakdown of liabilities by location of the activities**

ANNEX III Table 48: rows 1 - 26

#### 20.3 **Geographical breakdown of statement of profit or loss items by location of the activities**

ANNEX III Table 49: rows 1 - 35

#### 20.4 **Geographical breakdown of assets by residence of the counterparty**

z-axis Country of residence of the counterparty

ANNEX III Table 50: rows 1 - 29

#### 20.5 **Geographical breakdown of off-balance sheet exposures by residence of the counterparty**

z-axis Country of residence of the counterparty

	References	Nominal amount	Of which: forborne	Of which: non-performing	Provisions for commitments and guarantees given	
					of which: defaulted	

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			V.Part 2.118, 271	V.Part 2.240-258	V.Part 2.275	art 178; Annex V.Part 2.237(b)	V.Part 2.276
			010	022	025	026	030
010	<b>Loan commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116					
020	<b>Financial guarantees given</b>	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116					
030	<b>Other Commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116					

**20.6 Geographical breakdown of liabilities by residence of the counterparty**

z-axisCountry of residence of the counterparty

ANNEX III Table 52: rows 1 - 16

**20.7.1 Geographical breakdown by residence of the counterparty of loans and advances other than held for trading to non-financial corporations by NACE codes**

z-axisCountry of residence of the counterparty

ANNEX III Table 53: rows 1 - 25

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

	References	Carrying amount
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			2.278-279
			010
010	<b>Property plant and equipment</b>	IAS 16.6; IAS 1.54(a)	
020	Revaluation model	IAS 17.49; IAS 16.31, 73(a)(d)	
030	Cost model	IAS 17.49; IAS 16.30, 73(a)(d)	
040	<b>Investment property</b>	IAS 40.IN5; IAS 1.54(b)	
050	Fair value model	IAS 17.49; IAS 40.33-55, 76	
060	Cost model	IAS 17.49; IAS 40.56, 79(c)	
070	<b>Other intangible assets</b>	IAS 38.8, 118	
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 55: rows 1 - 51

### 22.2 Assets involved in the services provided

ANNEX III Table 56: rows 1 - 19

## 23. Loans and advances: additional information

### 23.1 Loans and advances: Number of instruments

ANNEX III Table 57: rows 1 - 27

### 23.2 Loans and advances: Additional information on gross carrying amounts

ANNEX III Table 58: rows 1 - 47

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### 23.3 **Loans and advances collateralised by immovable property: Breakdown by LTV ratios**

ANNEX III Table 59: rows 1 - 26

### 23.4 **Loans and advances: Additional information on accumulated impairments and accumulated negative changes in fair value due to credit risk**

ANNEX III Table 60: rows 1 - 26

### 23.5 **Loans and advances: Collateral received and financial guarantees received**

ANNEX III Table 61: rows 1 - 29

### 23.6 **Loans and advances: Accumulated partial write-offs**

ANNEX III Table 62: rows 1 - 13

### 24. **Loans and advances: Flows of non performing exposures, impairment & write offs since the end of the last financial year**

#### 24.1 **Loans and advances: Inflows and outflows of non-performing exposures**

ANNEX III Table 63: rows 1 - 39

#### 24.2 **Loans and advances: Flow of impairments and accumulated negative changes in fair value due to credit risk on non-performing exposures**

ANNEX III Table 64: rows 1 - 14

#### 24.3 **Loans and advances: Write-offs of non-performing exposures during the period**

ANNEX III Table 65: rows 1 - 9

### 25. **Collateral obtained by taking possession and execution processes**

#### 25.1 **Collateral obtained by taking possession other than collateral classified as Property Plant and Equipment (PP&E): Inflows and outflows**

ANNEX III Table 66: rows 1 - 18

*Status: Point in time view as at 01/06/2020.*

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## 25.2 Collateral obtained by taking possession other than collateral classified as Property Plant and Equipment (PP&E): Type of collateral obtained

ANNEX III Table 67: rows 1 - 18

### 25.3 Collateral obtained by taking possession classified as Property Plant and Equipment (PP&E)

		<i>References</i>	Debt balance reduction	Collateral obtained by taking possession classified as Property Plant and Equipment (PP&E)			
			<b>Gross carrying amount</b>	<b>Accumulated impairment losses and accumulated negative changes in fair value due to credit risk</b>	<b>Value at initial recognition</b>	<b>Carrying amount</b>	<b>Accumulated negative changes</b>
			<i>Annex V.Part 1.34, Part 2.343</i>	<i>Annex V.Part 2.69-71, 343</i>	<i>IAS 16.6, Annex V.Part 2.175, 175i</i>	<i>IAS 16.6, Annex V.Part 1.27, Part 2.175</i>	<i>IAS 16.6, Annex V.Part 2.175, 175ii</i>
			<b>0010</b>	<b>0020</b>	<b>0030</b>	<b>0040</b>	<b>0050</b>
<b>0010</b>	Total	<i>Annex V.Part 2.341, 357-358</i>					
<b>0020</b>	Inflows due to new collateral obtained by taking possession	<i>Annex V.Part 2.341, 345, 357-358</i>					

### 26. Forbearance management and quality of forbearance

ANNEX III Table 69: rows 1 - 20



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### 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 exposures given by the reporting institution	Of which: Nominal amount of loan commitments given	Losses incurred by the reporting institution in the reporting period
		<i>IFRS 12.29(a)</i>	<i>IFRS 12.29(a); Annex V.Part 2.286</i>		<i>IFRS 12.29(a)</i>	<i>IFRS 12.B26(e)</i>		<i>IFRS 12 B26(b); Annex V.Part 2.287</i>
		<b>010</b>	<b>020</b>	<b>030</b>	<b>040</b>	<b>050</b>	<b>060</b>	<b>080</b>
<b>010</b>	Total							

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

ANNEX III Table 71: rows 1 - 18

#### 31. Related parties

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

ANNEX III Table 72: rows 1 - 18

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

ANNEX III Table 73: rows 1 - 13

#### 40. Group structure

##### 40.1 Group structure: 'entity-by-entity'

ANNEX III Table 74: rows 1 - 4

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#### 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 2.297(a)</i>	<i>Annex V.Part 2.296(b), 297(c)</i>	<i>Annex V.Part 2.297(b)</i>	<i>Annex V.Part 2.297(b)</i>		<i>Annex V.Part 2.296(j), 297(c)</i>	<i>Annex V.Part 2.296(o), 297(c)</i>	<i>Annex V.Part 2.296(p), 297(c)</i>
<b>010</b>	<b>020</b>	<b>030</b>	<b>040</b>	<b>050</b>	<b>060</b>	<b>070</b>	<b>080</b>

#### 41. **Fair value**

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

ANNEX III Table 76: rows 1 - 12

##### 41.2 **Use of the Fair Value Option**

ANNEX III Table 77: rows 1 - 13

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

ANNEX III Table 78: rows 1 - 13

#### 43. **Provisions**

ANNEX III Table 79: rows 1 - 11

#### 44. **Defined benefit plans and employee benefits**

##### 44.1 **Components of net defined benefit plan assets and liabilities**

		References	Amount
			<i>Annex V.Part 2.306-307</i>
			<b>010</b>
010	<b>Fair value of defined benefit plan assets</b>	<i>IAS 19.140(a)(i), 142</i>	

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	Of which: Financial	IAS 19.143	
	instruments issued by the institution		
030	Equity instruments	IAS 19.142(b)	
040	Debt instruments	IAS 19.142(c)	
050	Real estate	IAS 19.142(d)	
060	Other defined benefit plan assets		
070	<b>Present value of defined benefit obligations</b>	IAS 19.140(a)(ii)	
080	<b>Effect of the asset ceiling</b>	IAS 19.140(a)(iii)	
090	<b>Net defined benefit assets [Carrying amount]</b>	IAS 19.63; Annex V.Part 2.308	
100	<b>Provisions for pensions and other post-employment defined benefit obligations [Carrying amount]</b>	IAS 19.63, IAS 1.78(d); Annex V.Part 2.9	
110	<b>Fair value of any right to reimbursement recognised as an asset</b>	IAS 19.140(b)	

#### 44.2 Movements in defined benefit obligations

ANNEX III Table 81: rows 1 - 15

#### 44.3 Staff expenses by type of benefits

		References	Current period <b>010</b>
010	<b>Pension and similar expenses</b>	Annex V.Part 2.311(a)	
020	<b>Share based payments</b>	IFRS 2.44; Annex V.Part 2.311(b)	
030	<b>Wages and salaries</b>	Annex V.Part 2.311(c)	
040	<b>Social security contributions</b>	Annex V.Part 2.311(d)	

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	<b>Severance payments</b>	V.Part 2.311(e)	
060	<b>Other types of staff expenses</b>	Annex V.Part 2.311(f)	
070	<b>STAFF EXPENSES</b>		

#### 44.4 Staff expenses by category of remuneration and category of staff

ANNEX III Table 83: rows 1 - 11

#### 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

		<i>References</i>	Current period	Changes in fair value due to credit risk
				<b>Annex V.Part 2.312</b>
			<b>010</b>	<b>020</b>
010	<b>Financial assets designated at fair value through profit or loss</b>	<i>IFRS 7.20(a)(i); IFRS 9.4.1.5</i>		
020	<b>Financial liabilities designated at fair value through profit or loss</b>	<i>IFRS 7.20(a)(i); IFRS 9.4.2.2</i>		
030	<b>GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS</b>	<i>IFRS 7.20(a)(i)</i>		

##### 45.2 Gains or losses on derecognition of non-financial assets

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		References	Current period
			<b>Annex V.Part 2.313 010</b>
010	<b>Property, Plant and Equipment</b>	IAS 16.68, 71	
020	<b>Investment property</b>	IAS 40.69; IAS 1.34(a), 98(d)	
030	<b>Intangible assets</b>	IAS 38.113-115A; IAS 1.34(a)	
040	<b>Other assets</b>	IAS 1.34 (a)	
050	<b>GAINS OR (-) LOSSES ON DERECOGNITION OF NON- FINANCIAL ASSETS</b>	IAS 1.34	

#### 45.3 Other operating income and expenses

		References	Income	Expenses
			<b>010</b>	<b>020</b>
010	<b>Changes in fair value in tangible assets measured using the fair value model</b>	IAS 40.76(d); Annex V.Part 2.314		
020	<b>Investment property</b>	IAS 40.75(f); Annex V.Part 2.314		
030	<b>Operating Leases other than investment property</b>	IFRS 16.81,82; Annex V.Part 2.315		
040	<b>Other</b>	Annex V.Part 2.316		
050	<b>OTHER OPERATING INCOME OR EXPENSES</b>	Annex V.Part 2.314-316		

#### 46. Statement of changes in equity

ANNEX III Table 87: rows 1 - 25

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47. **Loans and advances: Average duration and recovery periods]**

ANNEX III Table 88: rows 1 - 10

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